Province of British Columbia

Public Accounts of British Columbia

For the fiscal year ended March 31
1983

VOLUME I—FINANCIAL STATEMENTS

HON. HUGH A. CURTIS
Minister of Finance

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The Honourable Robert G. Rogers,
Lieutenant Governor of the Province of British Columbia.

May it please Your Honour:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1983.

HUGH A. CURTIS
Minister of Finance

Ministry of Finance,
Victoria, B.C.
September 30, 1983

September 30, 1983
Victoria, B.C.

The Honourable Hugh A. Curtis
Minister of Finance

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1983.

Respectfully submitted,

D. B. MARSON
Acting Comptroller General

ORDER OF PUBLIC ACCOUNTS

Volume I

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INTRODUCTION TO THE GOVERNMENT'S FINANCIAL PROCESS

The intent of this introduction is to present readers and users of the financial statements with background information on the financial process of Government, starting with the initial stages of budget preparation, through operating transactions, the reporting functions and finally the review process.

OVERVIEW OF FINANCIAL PROCESS

The Government's financial process begins with the preparation of the annual budget approximately twelve months before its presentation to the Legislative Assembly. The initial step includes the review of Ministry budget requests by Treasury Board, a six-member committee of Cabinet chaired by the Minister of Finance. Allocations to each Ministry and program are arrived at in conjunction with revenue expectations for the ensuing twelve months and in harmony with Government priorities.

Presentation of the Budget to the Legislature by the Minister of Finance is accompanied by legislation necessary to provide authorization for fiscal and expenditure programs. Since the Provincial Government arranges its spending on a fiscal year from April 1 to the following March 31, the provincial budget and the related legislation are normally presented on Budget Day in the spring.

On Budget Day the Minister of Finance presents the revenue and spending plans for the next twelve month period in a budget speech. This budget speech is published with various supplementary tables and supporting statistical material and is tabled in the Legislature along with a volume listing all the estimates of revenues and spending programs. This volume is called the "Estimates" (sometimes referred to as the "Blue Book"). Spending for programs and services under each ministry is aggregated in the "Estimates" into packages or "votes", so called because the Legislature debates and then votes approval for the composition of each package.

The official spending authority for these Government programs is provided through a statute called the "Supply Act". There are usually several Supply Acts each year since interim spending authority is provided in an Interim Supply Bill (Act) while debate is taking place on each vote. A final Supply Act is passed when all votes have been approved. In addition to the year-to-year approval provided by the Supply Act(s) for ministry programs, continuing expenditure authority is provided in some Ministry Acts to cover special programs such as fire suppression and flood relief. Programs having permanent spending power are referred to as having statutory authority. A final means of obtaining spending authority is by way of Special Warrant. In this case the Lieutenant Governor in Council may authorize the payment of Government monies; approval can be given in this manner only if the Legislature is not in session and if the expenditure is urgently and immediately required for the public good.

In the accounts of the Government financial transactions are recorded in great detail as to program, activity, responsibility centre, supplier, salary and travel expense and follow the formal outline of the Estimates. With the end of each fiscal year a report is prepared for the Legislative Assembly explaining the Government's financial operations. This is achieved by means of financial statements and schedules which are called the Public Accounts.

The Public Accounts are prepared by the Office of the Comptroller General. This department is similar to the Comptroller's section of a large corporation. In addition to being responsible for the preparation of the Public Accounts the Comptroller General is responsible for the accounting and financial systems throughout Government; he must ensure there is proper collection, disposition and recording of public money; he must maintain the central accounts of the Government, issue directives and provide methods by which ministries and staffs shall account for public money. The Public Accounts are a summary reporting of these functions.

The Public Accounts are published along with the Auditor General's opinion on the accounts in several major sections—the Combined Financial Statements (Section B), the Consolidated Financial Statements (Section C) and the Trust Funds Under Administration

(Section D). In addition to expressing her opinion on the fairness of presentation of the results of the Government's financial statements, the Auditor General also publishes an Annual Report on accounting and financial administration matters resulting from her examination that she considers should be brought to the attention of the Legislative Assembly. The Auditor General's Annual Report is generally tabled with the Legislature about the same time as the Public Accounts.

Once the Legislative Assembly receives the Public Accounts and the Annual Report of the Auditor General a committee, called the Standing Committee on Public Accounts and Economic Affairs, which is comprised of both Government and Opposition member MLA's, is established to assess the financial operations and administration of the Government. Many of the matters addressed by this committee are derived from or are directly related to the Public Accounts.

AN OUTLINE OF THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:

GENERAL FUND = MAIN OPERATING ACCOUNT AND SPECIAL ACCOUNTS

GENERAL FUND + **SPECIAL PURPOSE FUNDS** Funds earmarked for specific purposes. = COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS (CONSOLIDATED REVENUE FUND)—SECTION B OF PUBLIC ACCOUNTS

GENERAL FUND + **SPECIAL PURPOSE FUNDS** Funds earmarked for specific purposes. + **CROWN CORPORATIONS AND AGENCIES** Service, Provincial, Transportation and Commercial Entities. = CONSOLIDATED FINANCIAL STATEMENTS—SECTION C OF PUBLIC ACCOUNTS

The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Summary Financial Statements*—these statements summarize in simplified form the financial position of the Province, disclosing the recorded assets and liabilities, recording the changes in taxpayers' equity and portraying the operating results for 1982/83.
- *Section B Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund) Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Purpose Funds.

- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities and they aggregate the Consolidated Revenue Fund, which comprises the financial statements of General Fund and Special Purpose Funds and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations).
- *Section D Trust Funds Under Administration*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section E Detailed Ministry Expenditures*—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Purpose Funds transactions.
- *Section F Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses and other payments.
- *Section G Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section G.
- *Section H Financial Statements for various Trust Funds Under Administration*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Operating Results*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The three main areas of interest or reporting entities on which the financial statements contained in these Public Accounts report are as follows:

- Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund)—the accounts included in these statements are those of the General Fund—which includes the main operating accounts of the Government—and Special Purpose Funds—which include earmarked revenues and funds set aside from the General Fund for specific purposes.
- Consolidated Financial Statements—these statements aggregate, on a consistent basis, the accounts of the Combined General Fund and Special Purpose Funds with those of certain Crown corporations: "service" corporations, which exist to service the Government, and "provincial" corporations, which conduct Government activities and complement Government programs. Other Crown corporations—identified as "transportation" companies and "commercial" enterprises—are included in these accounts on an equity basis, whereby the Government's investment in the entities is adjusted to reflect underlying book values.
- Trust Funds Under Administration—these statements include Superannuation Funds, Sinking Funds, other Managed Trust Funds, and Custodial Deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

In addition to the above main areas, the Public Accounts contain the individual financial statements for all Crown corporations and agencies.

Section A of the Public Accounts is a summary, in simplified form, of the Province's financial statements. Reference should be made to Sections B, C, and D of the Public Accounts for the audited and detailed financial statements of the Province.

BASIS OF ACCOUNTING

The accrual basis of accounting is used in the preparation of these financial statements which, for these purposes, is specifically expressed as follows:

Revenue:

Payments to the Province from the Federal Government under the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*, including certain taxes on income, are recorded on a cash basis because of the impracticality and uncertainty involved in their estimation. With this exception, all revenue is recorded on an accrual basis.

Expenditure:

All expenditures, including the cost of fixed assets, are recorded for all goods received and services rendered during the year, with the exception of accumulated employee sick leave, vacation and other entitlements which are recorded as expenditures as paid.

Assets:

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditure at the dates of inception of the leases.

Liabilities:

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

FOREIGN CURRENCY TRANSLATION

Assets and liabilities denominated in foreign currencies have been translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

CASH AND TEMPORARY INVESTMENTS

Cash balances are shown after deducting outstanding cheques issued prior to the year-end; those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments are recorded at the lower of cost or market value.

ACCOUNTS RECEIVABLE

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

DUE FROM CROWN CORPORATIONS AND AGENCIES

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. No allowance for doubtful collection has been considered necessary with respect to these accounts.

MORTGAGES RECEIVABLE

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

PREPAID PROGRAM COSTS

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

INVENTORIES

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

INVESTMENTS IN AND ADVANCES TO CROWN CORPORATIONS

Investments in and advances to Crown corporations represent long-term investments and, in the combined financial statements, they are recorded at cost unless significant impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value. In the consolidated financial statements, these are either fully consolidated or accounted for on an equity basis.

PROPERTY UNDER DEVELOPMENT

Property under development is comprised of all property which will eventually be sold to outside parties; such property is recorded at the lower of cost or net realizable value.

FIXED ASSETS

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

DEFERRED CHARGES AND OTHER ASSETS

Deferred charges and unamortized debt discounts are long term prepayments for expenditure of other than a capital nature, the benefit of which will extend over a period of years.

Other assets include loans, investments and advances which are recorded at cost and adjusted for any permanent impairment in value.

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as a part of the expenditure of the fiscal year.

DUE TO CROWN CORPORATIONS AND AGENCIES

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

DEFERRED REVENUE

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

GUARANTEED DEBT

Guaranteed debt represents debt of municipalities and other governments, Provincial Crown corporations, agencies, and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding.

COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS (CONSOLIDATED REVENUE FUND)

COMBINED SUMMARY OF CHANGES IN FINANCIAL POSITION FOR THE FISCAL YEAR ENDED MARCH 31, 1983

		Assets ($ Millions)			Liabilities ($ Millions)		Net Equity ($ Millions)
Financial Position—Beginning of Year—		2,247			(727)		1,520
Changes in Financial Position During Year—							
Revenue	6,529						
Expenditure	7,513						
	(984)						
		(255)			(729)		(984)
Financial Position—End of Year—							
Cash and temporary investments	283		Accounts payable and deferred revenue	(573)			
Remaining assets	1,709		Unmatured debt	(883)		536	
		1,992			(1,456)		536

COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS (CONSOLIDATED REVENUE FUND)

COMBINED BALANCE SHEET AS AT MARCH 31, 1983

	1983	1982
ASSETS	($ Millions)	
Cash and Temporary Investments	283	832
Accounts Receivable	688	533
Investments in and Advances to Crown Corporations	247	273
Other Assets	774	609
	1,992	2,247
LIABILITIES		
Accounts Payable	573	544
Unmatured Debt	883	183
	1,456	727
NET EQUITY		
Net Assets	536	1,520
	1,992	2,247
GUARANTEED DEBT	11,427	9,943
TRUST FUNDS UNDER ADMINISTRATION	8,025	7,105

A more detailed Balance Sheet is to be found on B 7.

COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS (CONSOLIDATED REVENUE FUND)

COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	1983	1982
	($ Millions)	
Revenue		
Taxation	3,870	4,217
Natural resources	542	598
Contributions from Government enterprises	338	326
Contributions from other governments	1,234	1,115
Other	545	647
Total Revenue	6,529	6,903
Expenditure		
General government	342	303
Protection of persons and property	351	319
Transportation and communications	594	730
Health and social services	3,426	2,899
Recreation and cultural services	57	76
Education	1,669	1,550
Natural resources and primary industries	455	488
Trade and industrial development	58	86
Housing	121	113
Aid to local government	307	361
Interest on public debt	28	17
Other	105	145
Total Expenditure	7,513	7,087
Net Revenue (Expenditure) for the Year	(984)	(184)

A more detailed Statement of Operating Results is to be found on B 8.

COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS (CONSOLIDATED REVENUE FUND)

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	1983		1982	
		($ Millions)		
Cash and Temporary Investments—Beginning of Year—		832		833
Operating Transactions—				
Net expenditure for the year	(984)		(184)	
Add: Other items not affecting cash	(154)		157	
Cash items affecting future operations	(33)		26	
		(1,171)		(1)
Financing Transactions—				
Reduction (increase) in investments in and advances to Crown corporations	26		2	
Reduction (increase) in other assets	(104)		24	
Increase (decrease) in unmatured debt	700	622	(26)	—
Decrease in Cash and Temporary Investments—		(549)		(1)
Cash and Temporary Investments—End of Year—		283		832

A more detailed Statement of Changes in Cash and Temporary Investments is to be found on B 9.

CONSOLIDATED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1983

	1983		1982	
		($ Millions)		
ASSETS				
Consolidated Revenue Fund—				
General Fund	1,780		1,235	
Special Purpose Funds	212		1,012	
	1,992		2,247	
Less: Adjustments on consolidation	(471)		(341)	
		1,521		1,906
Consolidated Crown Corporations—				
Service corporations	195		(5)	
Provincial corporations	300		191	
		495		186
Unremitted Equity of non-consolidated Crown Corporations		537		560
		2,553		2,652
LIABILITIES				
Consolidated Revenue Fund—				
General Fund	1,389		696	
Special Purpose Funds	67		30	
	1,456		726	
Less: Adjustments on consolidation	(266)		(157)	
		1,190		569
Consolidated Crown Corporations—				
Service corporations	795		297	
Provincial corporations	451		428	
		1,246		725
		2,436		1,294
TAXPAYERS' EQUITY				
Taxpayers' Equity		117		1,358
		2,553		2,652
GUARANTEED DEBT	10,825		9,673	
TRUST FUNDS UNDER ADMINISTRATION	8,025		7,105	

A more detailed Consolidated Balance Sheet is to be found on C 7.

CONSOLIDATED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	1983	1982
	($ Millions)	
Taxpayers' equity—beginning of year	1,358	1,499
Consolidated net revenue (expenditure) for the year	(1,241)	(141)
Taxpayers' equity—end of year	117	1,358

A more detailed Consolidated Statement of Taxpayers' Equity is to be found on C 8.

CONSOLIDATED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

CONSOLIDATED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	1983				1982
	Consolidated Revenue Fund	Consolidated Crown Corporations	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total	Total
		($ Millions)			
Revenue					
Taxation	3,870			3,870	4,217
Natural resources	542			542	599
Contributions from Government enterprises	338	496	(556)	278	196
Contributions from other governments	1,234			1,234	1,115
Other	545	340	(69)	816	881
Total Revenue	6,529	836	(625)	6,740	7,008
Expenditure					
General government	342			342	294
Protection of persons and property	351	21	(14)	358	320
Transportation and communications	594	3		597	730
Health and social services	3,426	855	(505)	3,776	3,209
Recreation and cultural services	57	2	(1)	58	76
Education	1,669	4	(4)	1,669	1,550
Natural resources and primary industries	455			455	487
Trade and industrial development	58	89	(5)	142	40
Housing	121	29	(17)	133	116
Aid to local government	307	2		309	364
Interest on public debt	28			28	17
Other	105	65	(79)	91	141
Total Expenditure	7,513	1,070	(625)	7,958	7,344
Net Revenue (Expenditure) for the Year	(984)	(234)		(1,218)	(336)
Increase (decrease) in Unremitted Equity in Commercial and Transportation Companies				(23)	195
Consolidated Net Revenue (Expenditure) for the Year				(1,241)	(141)

A more detailed Consolidated Statement of Operating Results is to be found on C 9.

TRUST FUNDS UNDER ADMINISTRATION

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1983

	1983		1982	
	($ Millions)			
ASSETS				
Superannuation and Pension Funds	4,836		4,008	
Sinking Funds	1,325		1,244	
Other Managed Funds	266		602	
Custodial Deposits	1,614		1,295	
		8,041		7,149
LIABILITIES				
Superannuation and Pension Funds	5		42	
Sinking Funds	9			
Other Managed Funds	1		1	
Custodial Deposits	1		1	
		16		44
TRUST FUND BALANCES				
Superannuation and Pension Funds	4,831		3,966	
Sinking Funds	1,316		1,244	
Other Managed Funds	265		601	
Custodial Deposits	1,613		1,294	
		8,025		7,105
		8,041		7,149

A more detailed Statement of Financial Position is to be found on D 6 and D 7.

TRUST FUNDS UNDER ADMINISTRATION

STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, [illegible]

SUPERANNUATION AND PENSION FUNDS	[illegible]	
Contributions and Transfers in Investment Income	[illegible]	
Investment Income	[illegible]	[illegible]
Pension Payments and Transfers Out	[illegible]	
Administration Fees and Others	[illegible]	[illegible]
Net Change		[illegible]

SINKING FUNDS		
Instalments	[illegible]	
Investment Income	[illegible]	[illegible]
Capital Disbursements	[illegible]	
Other Costs and Administration	[illegible]	[illegible]
Net Change		[illegible]

OTHER MANAGED FUNDS		
Capital Receipts	[illegible]	
Investment Income	[illegible]	[illegible]
Capital Disbursements	[illegible]	
Other Costs and Administration	[illegible]	[illegible]
Net Change		[illegible]

A more detailed Statement of Changes in Trust Balances is to be found at [illegible]

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COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS (CONSOLIDATED REVENUE FUND)

PREAMBLE

For the third successive year, revenue—except for payments to the Province from the Federal Government under the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*—and expenditure are recorded in the Public Accounts on the accrual basis of accounting as expressed in note 1 to these combined financial statements.

Similarly, the activities of the General Fund and Special Purpose Funds, comprising the transactions and balances of the Consolidated Revenue Fund, have been combined for reporting purposes. In these Combined Financial Statements, the transfers between the General Fund and the Special Purpose Funds have been eliminated, but General Fund figures have been reported separately in order to provide a comparison of actual General Fund revenues and expenditures to that presented in the 1982/83 Estimates of Revenue and Expenditure and to ensure the reporting of General Fund expenditures is consistent with legislative authority.

REPORT OF THE AUDITOR GENERAL ON THE COMBINED FINANCIAL STATEMENTS INCLUDED IN THE PUBLIC ACCOUNTS OF THE PROVINCE OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the financial statements of the Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund) of the Government of the Province of British Columbia for the fiscal year ended March 31, 1983 as presented in Section B of the Public Accounts, and the related supplementary schedules contained in sub-sections B20 through B52. These financial statements are:

Combined Balance Sheet
Combined Statement of Operating Results
Combined Statement of Changes in Cash and Temporary Investments
(including Notes to Combined Financial Statements)

With respect to the supplementary schedules, I did not examine and do not express an opinion on the figures reported in Combined General Fund and Special Purpose Funds Revenue by Sources (B20) and Expenditure by Function (B22) for the fiscal years ended March 31, 1979 and 1980.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended on a combined basis in accordance with the stated accounting policies as set out in Note 1 to the combined financial statements applied on a basis consistent with that of the preceding year.

...2

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

Erma Morrison

ERMA MORRISON, F.C.A.
Auditor General

Victoria, British Columbia
31 August 1983

COMBINED BALANCE SHEET AS AT MARCH 31, 1983

	1983	1982
ASSETS	$	$
Cash and temporary investments (note 2)	282,550,897	832,054,246
Accounts receivable (note 3)	587,969,666	435,682,973
Due from Crown corporations and agencies (note 4)	99,747,485	97,185,874
Mortgages receivable (note 5)	250,315,139	184,153,762
Prepaid program costs (note 6)	88,511,404	34,218,827
Inventories (note 7)	45,375,731	38,110,585
Investments in and advances to Crown corporations (note 8)	247,243,490	273,254,548
Property under development (note 9)	64,502,224	66,006,762
Fixed assets (note 1)	1	1
Other assets (note 10)	325,743,747	286,388,914
	1,991,959,784	**2,247,056,492**
LIABILITIES		
Accounts payable and accrued liabilities (note 1)	461,121,783	459,022,835
Due to Crown corporations and agencies (note 11)	20,357,385	14,805,656
Deferred revenue (note 12)	91,271,490	69,813,881
Unmatured debt (note 13)	883,147,790	183,147,790
	1,455,898,448	**726,790,162**
NET EQUITY		
Net equity — beginning of year	1,520,266,330	1,704,287,804
Net revenue (expenditure) for the year	(984,204,994)	(184,021,474)
Net equity — end of year	**536,061,336**	**1,520,266,330**
	1,991,959,784	**2,247,056,492**
CONTINGENCIES AND COMMITMENTS (note 14)		
Guaranteed Debt	**11,426,846,802**	**9,943,378,155**
TRUST FUNDS UNDER ADMINISTRATION (section D)	**8,024,962,079**	**7,104,655,358**

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:

L. I. BELL
Deputy Minister of Finance and Secretary of Treasury Board

D. B. MARSON
Acting Comptroller General

COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Estimates 1983 $		1983 General Fund $	1983 Special Purpose Funds $	1983 Adjustments For Transfers Between General Fund and Special Purpose Funds[1] $	1983 Total $	1982 Total $
	Revenue					
4,438,000,000	Taxation	3,869,668,544			3,869,668,544	4,216,695,833
753,300,000	Natural resources	541,163,995	542,550,619	(541,163,995)	542,550,619	597,602,886
593,100,000	Other	1,345,350,537	330,734,128	(1,131,159,683)	544,924,982	647,474,751
371,700,000	Contributions from Government enterprises	337,854,900			337,854,900	326,520,210
1,174,600,000	Contributions from other governments	1,233,707,862	382,866		1,234,090,728	1,115,154,993
7,330,700,000	Total revenue	**7,327,745,838**	**873,667,613**	**(1,672,323,678)**	**6,529,089,773**	**6,903,448,673**
	Expenditure					
339,700,000	General government	340,524,260	1,565,626		342,089,886	303,263,660
407,200,000	Protection of persons and property	351,691,500			351,691,500	318,726,945
660,600,000	Transportation and communications	593,650,166			593,650,166	729,940,532
3,373,400,000	Health and social services	3,426,663,204			3,426,663,204	2,898,735,753
82,600,000	Recreation and cultural services	52,117,622	5,231,233		57,348,855	76,174,313
1,786,500,000	Education	1,668,572,801			1,668,572,801	1,549,947,904
484,000,000	Natural resources and primary industries	421,638,888	604,031,729	(570,505,561)	455,165,056	487,545,227
63,900,000	Trade and industrial development	57,490,796	2,265,894	(2,251,782)	57,504,908	86,331,138
124,900,000	Housing	120,496,342			120,496,342	113,453,034
331,900,000	Aid to local government	332,563,482	209,631,792	(235,000,000)	307,195,274	361,311,119
18,300,000	Interest on public debt	28,329,459			28,329,459	16,917,773
15,700,000	Other	75,929,089	893,224,562	(864,566,335)	104,587,316	145,122,749
7,688,700,000	Total expenditure	**7,469,667,609**	**1,715,950,836**	**(1,672,323,678)**	**7,513,294,767**	**7,087,470,147**
(358,000,000)	Net Revenue (Expenditure) for the Year	**(141,921,771)**	**(842,283,223)**		**(984,204,994)**	**(184,021,474)**

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[1] Adjustments of $1,672,323,678 are composed of transfers to the Farm Income Assurance Fund—$29,341,566; Revenue Sharing Fund—$235,000,000; Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—$2,251,782; General Fund (from the Resource Revenue Stabilization Fund)—$541,163,995; and the *Special Appropriations Act* (S.B.C. 1982, chapter 40)—$864,566,335.

The accompanying notes and supplementary schedules are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	1983		1982	
	$		$	
Balance—Beginning of Year		832,054,246		833,308,989
Operating Transactions				
Revenue	6,529,089,773		6,903,448,673	
Expenditure	7,513,294,767		7,087,470,147	
Net expenditure	(984,204,994)		(184,021,474)	
Add: Non-cash items included in net revenue (expenditure) (see below)	(154,462,773)		157,471,916	
Cash items applicable to future operations (see below)	(32,834,968)		25,965,054	
Used for operations		(1,171,502,735)		(584,504)
Financing Transactions				
Receipts:				
Mortgage principal repayments	23,740,186		25,422,169	
Repayment of investments in and advances to Crown corporations	51,138,105		63,137,407	
Property sales—net	1,504,538		3,628,096	
Repayments of other assets	15,321,778		32,816,644	
Debt issue	976,100,000		—	
	1,067,804,607		125,004,316	
Payments:				
Mortgages issued	89,901,563		26,646,249	
Investments in and advances to Crown corporations	25,127,047		60,804,294	
Investments in other assets	54,676,611		12,124,012	
Debt retirement	276,100,000		26,100,000	
	445,805,221		125,674,555	
Derived from financing transactions		621,999,386		(670,239)
Decrease in Cash and Temporary Investments		(549,503,349)		(1,254,743)
Balance—End of Year		282,550,897		832,054,246
Non-Cash Items Included in Net Revenue (Expenditure):				
Change in accounts receivable	(152,286,693)		(78,830,875)	
Change in due from Crown corporations	(2,561,611)		(21,659,888)	
Change in inventories	(7,265,146)		(281,331)	
Change in accounts payable and due to Crown corporations	7,650,677		233,224,266	
British Columbia Resources Investment Corporation—Donation of shares			25,019,744	
	(154,462,773)		157,471,916	
Cash Items Applicable to Future Operations				
Change in prepaid program costs	(54,292,577)		(34,218,827)	
Change in deferred revenue	21,457,609		60,183,881	
	(32,834,968)		25,965,054	

This statement shows how the activities of the Province have been financed including:

—the extent to which funds have been generated from operating transactions (being those activities which affect operating results) and financing transactions (being those activities which affect assets and liabilities but not the operating results);

—how the financial resources of the Province have been used; and,

—the effects of these activities on the liquid funds (being cash and temporary investments) of the Province.

The accompanying notes and supplementary schedules are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

1. Significant Accounting Policies

(a) Reporting Entity

These financial statements include the transactions and balances of the General Fund and Special Purpose Funds which combined are known as the Consolidated Revenue Fund. They do not include the accounts of Crown corporations, except to the extent of investments or advances which are carried at the lower of cost or underlying net book values. Separate consolidated financial statements of the Province are prepared which include the activities of certain of these entities. (*See* Section C.)

For purposes of these financial statements the accounts of the Province are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—it includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Purpose Funds—these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

Trust Funds Under Administration—in addition, the combined balance sheet discloses, on a memorandum basis, trust funds administered by the Government but over which it has no power of appropriation including trust deposits, sinking funds, certain assurance funds and superannuation funds. (*See* Section D for details.)

(b) Principles of Combination

The accounts of the General Fund are combined with the Special Purpose Funds after adjusting them to conform with the accounting policies as described below. General Fund expenditures are recorded in accordance with legislative authority. Inter-fund revenue and expenditure transactions are not eliminated from the General Fund accounts (detailed in Section B), but they are eliminated upon combination.

(c) Basis of Accounting

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

Revenue:

Payments to the Province from the Federal Government under the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*, including certain taxes on income, are recorded on a cash basis because of the impracticality and uncertainty involved in their estimation. With this exception, all revenue is recorded on an accrual basis.

Expenditure:

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when paid. With this exception, expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are recorded when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are recorded at the time the funds are disbursed.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

(a) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(b) prior Treasury Board approval has been given and they have been properly disclosed in the *Estimates;* and,
(c) the expenditure to which they relate was incurred in the same fiscal year.

Assets:

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

1. Significant Accounting Policies—Continued

Liabilities:

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those of Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

Accounts Receivable

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Due From Crown Corporations and Agencies

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. No provision for doubtful collection has been considered necessary with respect to these accounts.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Prepaid Program Costs

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Investments in and Advances to Crown Corporations

Investments in and advances to Crown corporations represent long-term investments and are recorded at cost unless significant impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value.

Property Under Development

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

1. Significant Accounting Policies—Continued

Other Assets

Other assets include loans, investments and advances which are recorded at cost and adjusted for any permanent impairment in value.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

Guaranteed Debt

Guaranteed debt represents debt of municipalities and other governments, Provincial Crown corporations, agencies and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding.

2. Cash and Temporary Investments

	1983	1982
Cash	$	$
Cash (overdrawn) at chartered banks in Canada	(353,088)	(165,815,321)
Cash in banks in England	62,180	8,267
Cash (overdrawn) at banks in United States	(148,876)	(282,504)
Cash on hand	4,461	17,777
	(435,323)	(166,071,781)
Temporary investments	426,388,136	1,094,394,250
	425,952,813	928,322,469
Less amounts applicable to Trust Funds (*see* Section D)	(143,401,916)	(96,268,223)
	282,550,897	832,054,246

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. This facilitates cash management and administration, although interest due to funds other than the General Fund is allocated or paid to those funds at market rates. At year-end, balances applicable to funds outside the Consolidated Revenue Fund are deducted from the General Fund balance and reported in the other fund accounts.

Included in temporary investments are bonds and notes of certain Crown corporations amounting to $77,061,279 (1982: $276,464,704).

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

3. Accounts Receivable

	1983			1982
	Gross	Provision For Doubtful Accounts	Net	Net
	$	$	$	$
Government of Canada	36,963,400	217,103	36,746,297	57,361,113
British Columbia municipalities—re: shared-cost programs	31,606,021	153,814	31,452,207	3,085,286
Taxes receivable	207,316,069	8,048,815	199,267,254	186,112,181
Timber royalty and stumpage and range fees	49,961,748	6,956,335	43,005,413	39,178,627
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other	193,444,050		193,444,050	54,663,798
Ministerial advances and sundry agencies	3,928,265		3,928,265	4,466,758
Trade accounts and other receivables of the—				
Crown Land	1,578,836		1,578,836	24,866,190
British Columbia Liquor Distribution Branch	586,537		586,537	680,165
Provincial Home Acquisition				3,405,000
Queen's Printer	208,827		208,827	335,057
Lottery Fund	8,100,431		8,100,431	3,108,664
Farm Income Assurance Fund	22,096,749		22,096,749	14,661,380
Accrued interest receivable	11,798,425	54,879	11,743,546	23,038,100
Land sales—principal	4,744,841	85,010	4,659,831	5,094,748
Water and power licence fees	510,368		510,368	348,760
Court fees	6,842,040	2,650,000	4,192,040	6,508,669
Sundry fees	19,706,732	3,009,559	16,697,173	8,358,615
Financial Administration Act, Sec. 22	7,643,822		7,643,822	
Miscellaneous accounts receivable	2,788,668	680,648	2,108,020	409,862
	609,825,829	21,856,163	587,969,666	435,682,973

4. Due From Crown Corporations and Agencies

	1983	1982
	$	$
British Columbia Assessment Authority	8,788	
British Columbia Buildings Corporation	11,440,036	20,524,109
British Columbia Cellulose Company	11,793	
British Columbia Development Corporation	1,115,981	6,101
British Columbia Educational Institutions Capital Financing Authority		1,110,067
British Columbia Ferry Corporation	1,745,930	3,289,072
British Columbia Health Care Research Foundation	7,217	
British Columbia Heritage Trust	8,381	
British Columbia Hydro and Power Authority	12,689,861	8,323,878
British Columbia Petroleum Corporation	60,360,916	56,901,204
British Columbia Railway Company	231,459	
British Columbia School Districts Capital Financing Authority		6,753
British Columbia Steamship Company (1975) Ltd.	8,514	
British Columbia Systems Corporation	432,515	2,844,246
British Columbia Transit	864,600	
Expo 86 Corporation	219,315	
Health Facilities Association of British Columbia	20,540	
Insurance Corporation of British Columbia	3,631,595	920,986
Legal Services Society	1,724,000	
Medical Services Commission of British Columbia	2,723,863	359,215
Provincial Capital Commission	11,312	
University of British Columbia	98,470	
Workers' Compensation Board of British Columbia	2,386,510	1,518,128
Other	5,889	1,382,115
	99,747,485	97,185,874

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

5. Mortgages Receivable

	1983	1982
	$	$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22½%	16,017,100	16,755,330
Provincial Home Acquisition—first and second mortgages pursuant to the *Provincial Home Acquisition Act* and the *Home Conversion and Leasehold Loan Act*, fully secured, with terms of up to 25 years and interest rates varying from 8⅛% to 15% (net of provision for doubtful recoveries of $500,000)	334,298,039	349,468,454
	350,315,139	366,223,783

6. Prepaid Program Costs

	1983	1982
	$	$
Hospital Insurance Act	33,333,000	
Guaranteed Available Income for Need Act	58,833,466	52,676,337
Other	6,545,000	6,562,500
	98,711,466	59,238,837

7. Inventories

	1983	1982
	$	$
British Columbia Liquor Distribution Branch	39,897,817	35,179,457
Ministry of Education	279,716	300,310
Ministry of Environment	556,217	456,155
Ministry of Finance	2,427,820	
Ministry of Health	1,196,036	2,291,122
Ministry of Labour	106,687	57,032
Ministry of Municipal Affairs	1,300	
Ministry of Provincial Secretary and Government Services	979,480	
	45,379,733	38,110,095

8. Investments in and Advances to Crown Corporations

	1983			1982
	Shares and Other Investments	Advances	Total	Total
	$	$	$	$
British Columbia Buildings Corporation		80,764,100	80,764,100	105,112,716
British Columbia Cellulose Company	2		2	2
British Columbia Development Corporation	42,500,000	15,461,000	57,961,000	42,500,000
British Columbia Ferry Corporation	9,849,700		9,849,700	9,849,700
British Columbia Harbours Board				10,000,000
British Columbia Housing Management Commission				6,609,670
British Columbia Hydro and Power Authority	4,070,096		4,070,096	4,070,096
British Columbia Place Ltd.				1
British Columbia Railway Company	10,235,001		10,235,001	10,235,001
British Columbia Steamship Company (1975) Ltd.	5		5	5
British Columbia Transit		55,000,000	55,000,000	55,000,000
Housing Corporation of British Columbia	1		1	1
Pacific Coach Lines Ltd.	2		2	2
Provincial Rental Housing Corporation	633,912	28,710,062	29,343,974	31,097,331
Surrey Farm Products Investments Limited	1		1	1
	67,288,720	179,935,162	247,223,882	273,274,538

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, [illegible] — Continued

[illegible]. Investments in and Advances to Crown Corporations — Continued

(a) Recorded Investments

[illegible]

(b) British Columbia Railway Company

[illegible]

[illegible]

[illegible]

[illegible]

(c) Ocean Falls Corporation

[illegible]

[illegible]

(d) Housing Corporation of British Columbia

[illegible]

[illegible]. Property Under Development

	[illegible]	[illegible]
	$	$
Crown Land — real estate	[illegible]	[illegible]

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

10. Other Assets

	1983	1982
	$	$
Investments—		
British Columbia Regional Hospital Districts Financing Authority	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority	44,071,501	44,071,501
British Columbia Resources Investment Corporation	1,823	
British Columbia Housing and Employment Development Financing Authority	935,838	
W.L.C. Development Ltd.	1	
Loans under the—		
Farm Product Industry Act	1,770,276	1,842,728
Ministry of Industry and Small Business Development Act	61,374,665	59,098,890
Agricultural Land Development Act	19,395,812	19,040,180
Oyster Seed Program	27,401	43,931
Advances—		
City of Penticton	150,000	150,000
University Endowment Lands	4,184,887	4,184,887
British Columbia Central Credit Union under Housing Initiative Program Agreement	172,215,965	183,245,637
Homeowner Assistance Act	39,198,096	
Agricultural Land Commission Act	641,775	
Unamortized discount on Treasury Bills	8,720,920	
Other		18,237
	364,688,960	323,695,991
Less provision for doubtful accounts	(38,945,213)	(37,307,077)
	325,743,747	286,388,914

The provision for doubtful accounts is comprised of—*Farm Products Industry Act* ($1,099,999), *Ministry of Industry and Small Business Development Act* ($33,649,871), University Endowment Lands ($4,184,887) and Other ($10,456).

11. Due To Crown Corporations and Agencies

	1983	1982
	$	$
British Columbia Assessment Authority	20,470	
British Columbia Development Corporation	927,000	
British Columbia Ferry Corporation	6,075,689	
British Columbia Housing Management Commission	197,696	
British Columbia Hydro and Power Authority		7,796,175
British Columbia Petroleum Corporation	510,583	510,583
British Columbia Transit (formerly Urban Transit Authority)		2,122,958
Health Facilities Association of British Columbia	1,255,110	
Insurance Corporation of British Columbia	3,896,893	
Legal Services Society	1,900,000	
Simon Fraser University	1,276,191	828,085
University of British Columbia	3,330,684	2,687,615
University of British Columbia Health Sciences Centre	26,473	
University of Victoria	940,596	860,240
	20,357,385	14,805,656

12. Deferred Revenue

	1983	1982
	$	$
Taxation—Property tax	6,288,520	
Natural Resources Revenue		
Minerals—permits and fees	19,041,000	15,351,694
Water resources—water rentals and recording fees	43,934,002	39,333,606
Timber sales	5,148,615	
Miscellaneous forest receipts	538,831	
Other Revenue		
Beautiful British Columbia Magazine	1,073,250	902,062
Land leases	2,963,212	3,551,529
Miscellaneous sales and services	1,683,399	1,561,968
Contributions From Other Governments		
Canada—Canada Assistance Plan	7,712,328	9,113,022
—Other Shared Cost Programs	2,888,333	
	91,271,490	69,813,881

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

13. Unmatured Debt

	1983	1982
	$	$
9.125% bonds, interest payable semi-annually, repayable in annual instalments of $26,100,000 through 1987, plus a final $26,547,790 on maturity in 1988	157,047,790	183,147,790
11.375% bonds, interest payable semi-annually, repayable on maturity in 1988	26,100,000	
91-day Treasury Bills, issued at an average interest cost of 9.65%	700,000,000	
	883,147,790	183,147,790

See Schedule of Unmatured Debt on B 44 for further details.

14. Contingencies and Commitments

(a) Guaranteed Debt

Guaranteed debt as at March 31, 1983 totalled $11,427 million. Included in guaranteed debt is the debt of municipalities and other local governments, Provincial Crown corporations and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on B 42 for details.

(b) Contingent Liabilities

The Government has various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these financial statements.

(c) Commitments

General

In addition, at the end of each year the Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of $75 million and commitments for capital construction projects totalling approximately $90 million.

British Columbia Railway Company—Tumbler Ridge Branch Line

The British Columbia Railway Company (the Railway) is constructing the Tumbler Ridge Branch Line for the North East Coal Project to be completed in 1983 at a total estimated construction cost of $455 million (exclusive of interest). It is the intent of the Province to ensure that the Railway fully recovers the project's construction costs by contributing equity capital financing as permitted by economic conditions. The Province will recover a portion of these costs from revenue generated by this project.

Until such time as the project's construction costs are fully recovered by the Railway, the Province intends to ensure that the Railway recovers the financing costs related to this project by:

- —subscribing for equity capital equivalent to the amount of interest capitalized by the Railway to the date of operations of the line, and
- —subsequent to the date of operations, providing annual grants equivalent to the amount of interest charged by the Railway to its operations.

The Province subscribed for equity capital of $45 million during the 1981/82 fiscal year and an additional $16 million on July 1, 1983 which reimburses the Railway for capitalized interest incurred.

The Railway will incur, in relation to this project, the cost of additional coal related rolling stock and equipment as well as the cost of upgrading other facilities and improving lines in addition to the Tumbler Ridge Branch Line. It is anticipated that the Railway will recover these costs from increased revenues generated by this project. However, the Province has assured the Railway that if revenues are not sufficient to cover these costs that the Railway will be kept whole.

(d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

14. Contingencies and Commitments—Continued

(d) Superannuation and Pension Actuarial Valuations—Continued

	Public Service Superannuation as at March 31, 1980	Teachers' Pension as at December 31, 1980
Assets	$	$
Fund	1,069,594,000	716,697,000
Present value of future contributions	1,071,750,000	1,805,273,000
	2,141,344,000	2,521,970,000
Unfunded Liability	631,172,000	1,019,270,000
Total Actuarial Liability	2,772,516,000	3,541,240,000
Next valuation will be	March 31, 1984	December 31, 1984

Key actuarial assumptions on which these balance sheets are based differ. Major assumptions include the amount of salary growth, the interest rate on fund assets, mortality rates, withdrawal rates and retirement age.

For the Public Service Superannuation Fund the actuarial report indicates that present funding levels would amortize the unfunded liability in 30 years. However, the *Pension (Public Service) Amendment Act, 1983* which received first reading on July 7, 1983 changes the contribution method to one under which the unfunded liability is never amortized but remains at about a constant proportion of total payrolls.

Teachers' Pension Funds uses a contribution method under which the unfunded liability is never amortized but remains at about a constant proportion of total payrolls. The actuarial report indicates that the unfunded liability was not a threat to the continued payment of pensions nor to the financial health of the plan.

See Section H of the Public Accounts for further details of these plans.

15. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1982 cumulative actuarial liabilities exceeded the funded balances by approximately $504 million. The balance of the unfunded liability now exceeds one year's total class income.

16. Subsequent Events

Ocean Falls Corporation

During the 1983 summer session of the Legislature the Government introduced the *Ocean Falls Corporation Repeal Act*, (Bill 30). The purpose of this Act, which is to come into force by regulation of the Lieutenant Governor in Council, is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown.

British Columbia Cellulose Company

During the 1983 summer session of the Legislature the Government introduced the *British Columbia Cellulose Company Repeal Act* (Bill 29) which was to dissolve the Company and transfer all properties and liabilities to the Crown. The Act is to come into force by regulation of the Lieutenant Governor in Council.

British Columbia Harbours Board

During the 1983 summer session of the Legislature the Government introduced the *Harbour Board Repeal Act* (Bill 25) which is to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

16. Subsequent Events—Continued

Pacific Coach Lines Ltd.

In the budget speech of July 7, 1983 the Government announced its intention to sell Pacific Coach Lines Ltd. and is presently in the process of negotiating the sale.

British Columbia Systems Corporation

The Government has announced its decision to sell the British Columbia Systems Corporation. Details of the sale have not been finalized.

Fiscal Stabilization Program

The Province has made a claim against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. Final settlement to the Province must be made no later than May 31, 1985, and will be credited to revenue in the year in which it is received.

17. Special Purpose Funds

Pursuant to the *Special Appropriations Act* (S.B.C. 1982, chap. 40), most of the special purpose funds, with balances totalling $864,566,335 at March 31, 1982, were replaced with special accounts within the general fund effective April 1, 1982. The Act amended or repealed the legislation under which these funds were created and established legislative authority to pay equivalent amounts from the general fund portion of the consolidated revenue fund.

18. Comparatives

Certain of the comparative figures for the year ended March 31, 1982 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results as previously reported.

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31

	1979	1980	1981	1982	1983
	$	$	$	$	$
Taxation Revenue—	(unaudited)	(unaudited)			
Personal income	1,220,087,814	1,215,963,618	1,369,211,996	1,848,153,074	2,008,152,085
Corporation income	301,470,437	434,676,109	456,608,866	579,997,631	188,550,277
Social services	650,603,378	655,502,747	757,974,947	1,129,542,193	999,449,345
Gasoline	175,458,113	191,829,815	202,536,160	331,657,359	348,718,971
Motive-fuel use	22,402,440	25,762,109	28,983,775	39,729,670	40,254,002
Fuel oil	2,306,297	2,197,075	16,763		
Cigarette and tobacco	63,578,662	66,837,073	74,654,794	102,883,691	109,109,479
Corporation capital	44,770,616	47,262,823	52,676,696	89,779,068	83,833,538
Property	19,327,638	23,949,797	25,961,274	43,437,585	40,745,157
Insurance premiums	13,534,904	15,791,601	17,484,993	20,210,237	21,141,440
Hotel and motel room	9,772,099	12,306,581	15,487,945	23,672,817	22,550,007
Pari mutuel betting	8,748,736	8,443,861	6,035,987	7,618,292	7,164,243
Succession and gift	(285,912)	859,385	936,688	14,216	
Total Taxation Revenue	**2,531,775,222**	**2,701,382,594**	**3,008,570,884**	**4,216,695,833**	**3,869,668,544**
Natural Resource Revenue—					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation	184,979,270	309,644,218	208,326,333	219,922,383	96,048,923
Permits and fees	155,457,896	229,784,585	156,459,474	69,793,298	49,253,175
Royalties	41,568,986	48,055,392	50,896,824	67,164,102	83,523,655
Revenue from other minerals	41,455,566	69,504,443	119,593,185	62,454,453	32,454,641
	423,461,718	656,988,638	535,275,816	419,334,236	261,280,394
Forests—					
Logging tax	50,683,968	44,056,735	45,556,100	12,276,852	2,074,182
Timber sales	284,408,485	561,705,030	233,525,954	78,442,028	64,700,259
Forest scaling fees	10,297,455	11,807,788	9,085,999	7,337,736	5,738,935
Other forest revenue	16,569,645	26,670,430	12,122,787	8,666,143	10,391,964
	361,959,553	644,239,983	300,290,840	106,722,759	82,905,340
Water resources	15,238,851	22,366,439	20,157,482	64,990,853	187,429,850
Wildlife Act—fees and licences	5,810,802	6,267,798	6,214,134	6,555,038	10,935,035
Total Natural Resource Revenue	**806,470,924**	**1,329,862,858**	**861,938,272**	**597,602,886**	**542,550,619**
Other Revenue—					
Sales and services—					
Farm income assurance	12,414,182	7,435,622	8,939,518	43,305,107	28,338,001
Lottery	1,472,835	16,049,465	25,424,417	25,913,997	28,137,960
Land registry	27,225,471	33,376,187	36,399,084	31,161,375	27,056,219
Land leases, rentals and fees			9,518,087	8,104,305	17,119,741
Other	74,143,244	50,040,627	45,560,825	69,879,676	49,704,795
	115,255,732	106,901,901	125,841,931	178,364,460	150,356,716
Licences and permits—					
Motor vehicle licences and permits	61,321,112	67,927,334	81,561,138	103,504,451	102,107,910
Other	27,337,750	29,713,041	35,961,487	41,832,114	44,045,671
	88,658,862	97,640,375	117,522,625	145,336,565	146,153,581
Fines and penalties	11,238,761	12,807,290	14,709,493	19,014,445	15,250,866
Interest from investments	101,711,641	161,617,011	225,716,888	211,475,421	91,321,248
Recoveries of grants and contributions			2,182,223		
British Columbia Place Ltd. — dividends, non-recurring recovery of previous grants					65,000,000
British Columbia Cellulose Company — dividends					5,000,000
Miscellaneous	12,643,526	29,974,946	46,980,182	93,283,860	71,842,571
Total Other Revenue	**329,508,522**	**408,941,523**	**532,953,342**	**647,474,751**	**544,924,982**

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31—Continued

	1979	1980	1981	1982	1983
	$	$	$	$	$
	(unaudited)	(unaudited)			
Contributions from Government Enterprises—					
Liquor Distribution Branch	206,177,322	222,494,242	274,548,747	315,839,210	337,854,900
British Columbia Buildings Corporation	10,000,000	18,342,410	17,045,000	8,005,000	
British Columbia Systems Corporation	2,228,587	237,000	1,522,000	2,676,000	
Total Contributions from Government Enterprises	**218,405,909**	**241,073,652**	**293,115,747**	**326,520,210**	**337,854,900**
Contributions from Other Governments—					
Canada—					
Established programs financing	482,929,000	593,409,000	638,388,000	643,861,000	652,360,000
Canada assistance plan	204,111,652	254,873,813	312,856,926	320,167,884	460,005,833
Statutory and other subsidies	2,116,848	2,116,848	7,352,468	7,595,929	9,232,574
Other shared costs and grants in aid	103,508,019	144,128,881	117,927,500	110,692,549	94,025,647
Subtotal, Canada	792,665,519	994,528,542	1,076,524,894	1,082,317,362	1,215,624,054
Municipal and other governments' share	25,448,537	29,037,644	29,621,903	32,837,631	18,466,674
Total Contributions from Other Governments	**818,114,056**	**1,023,566,186**	**1,106,146,797**	**1,115,154,993**	**1,234,090,728**
Total Gross Revenue	**4,704,274,633**	**5,704,826,813**	**5,802,725,042**	**6,903,448,673**	**6,529,089,773**
Reconciliation with Summaries of Revenue—					
General Fund	4,629,017,267	5,612,336,143	5,699,889,486	6,773,703,062	7,327,745,838
Less transfers from Special Purpose Funds			(12,660,764)	(62,768,481)	(1,405,730,330)
Special Purpose Funds	215,344,784	485,458,486	636,046,302	488,913,886	873,667,613
Less transfers from General Fund	(140,087,418)	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)
	4,704,274,633	**5,704,826,813**	**5,802,725,042**	**6,903,448,673**	**6,529,089,773**

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

	1979	1980	1981	1982	1983
	$	$	$	$	$
General Government—	(unaudited)	(unaudited)			
Administrative—					
General	76,322,609	112,788,510	117,385,668	138,396,206	148,868,643
Employees' benefits	108,184,361	115,435,437	127,167,355	151,268,929	178,009,510
Construction and maintenance of public buildings	993	1,452,649	1,226,423	1,918,059	1,361,347
Legislative—					
Elections	2,664,423	6,359,555	1,249,087	3,023,831	6,218,331
Legislative Assembly and Government House	7,226,949	6,767,317	8,413,894	8,656,635	7,632,055
Total General Government	**194,399,335**	**242,803,468**	**255,442,427**	**303,263,660**	**342,089,886**
Protection of Persons and Property—					
Law enforcement	75,978,968	84,467,006	92,233,330	109,119,311	116,933,248
Corrections	64,079,810	72,621,713	80,054,935	84,846,362	96,397,224
Police protection	33,247,328	40,776,710	47,555,148	53,867,612	67,133,912
Registration, regulation, inspection, trusteeship	63,812,814	63,221,331	66,354,945	70,893,660	71,227,116
Total Protection of Persons and Property	**237,118,920**	**261,086,760**	**286,198,358**	**318,726,945**	**351,691,500**
Transportation and Communications—					
Highways, roads, bridges and airports	419,689,347	430,785,752	470,423,809	483,312,836	429,024,872
Waterways, ferries, docks and wharves	21,717,384	26,440,536	27,071,097	54,764,375	39,804,475
British Columbia ferries	51,083,901	53,772,025	57,928,384	63,712,166	47,820,819
British Columbia railway	20,009,698	23,200,000	84,000,000	128,151,155	77,000,000
Total Transportation and Communications	**512,500,330**	**534,198,313**	**639,423,290**	**729,940,532**	**593,650,166**
Health and Social Services—					
Health—					
Administration	8,224,320	11,588,398	19,017,552	16,107,705	35,719,546
Public health	72,926,705	83,627,984	99,538,913	135,705,681	171,241,334
Medical, dental and allied services	291,829,733	377,775,219	462,443,017	567,816,751	636,218,363
Hospital care—					
Administration	4,197,025	6,063,905	6,489,577	7,349,853	7,548,013
Payments to local hospitals	631,555,170	733,422,806	971,110,988	1,095,164,258	1,254,323,444
Provincial mental hospitals	97,775,846	101,530,375	113,777,485	118,140,667	127,219,989
Social services—					
Administration	64,310,298	72,136,846	83,583,974	94,432,460	97,629,074
Aid to aged persons	28,064,538	25,450,776	30,424,335	34,989,579	40,679,136
Social assistance	441,328,020	527,386,109	621,143,192	698,607,841	884,382,117
Child welfare	58,997,787	66,016,702	83,927,614	104,349,121	135,066,344
Labour relations, industrial conciliation and arbitration	11,354,028	10,893,111	12,251,617	26,071,837	36,635,844
Total Health and Social Services	**1,710,583,470**	**2,015,892,231**	**2,503,708,264**	**2,898,735,753**	**3,426,663,204**
Recreation and Cultural Services—					
Archives, art galleries, museum and libraries	11,656,781	13,469,498	17,531,068	19,087,840	15,575,039
Parks, beaches and other recreational areas	46,986,881	41,760,790	46,398,233	46,899,806	33,641,376
Physical culture	5,869,239	6,848,744	7,624,107	4,217,607	3,136,070
Other	6,313,924	7,900,701	6,064,750	5,969,060	4,996,370
Total Recreation and Cultural Services	**70,826,825**	**69,979,733**	**77,618,158**	**76,174,313**	**57,348,855**

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued

	1979	1980	1981	1982	1983
	$	$	$	$	$
Education—	(unaudited)	(unaudited)			
Administration	7,899,202	6,699,475	7,599,854	8,612,075	13,912,306
Schools operated by local authorities—					
Operating grants	413,652,548	433,310,297	465,827,304	530,152,224	585,253,642
Home-owner grants (School-levy portion)	152,895,906	203,736,926	216,220,230	224,936,772	232,451,581
Aids and services	32,167,026	18,201,105	33,532,447	36,442,753	26,181,430
Universities, colleges, vocational and other schools	368,236,735	466,619,214	511,329,878	632,132,805	685,092,916
Independent schools	8,562,874	9,565,835	10,841,810	13,224,545	17,154,073
Education of the handicapped	7,179,001	2,748,740	3,537,955	8,061,693	5,316,646
Teachers' pensions and unemployment insurance	52,532,033	48,824,249	69,046,446	96,385,037	103,210,207
Total Education	**1,043,125,325**	**1,189,705,841**	**1,317,935,924**	**1,549,947,904**	**1,668,572,801**
Natural Resource and Primary Industries—					
Fish and game	15,282,201	19,660,930	15,262,230	16,294,798	16,108,804
Forests (including fire suppression)	131,287,142	163,635,360	183,515,133	229,389,679	241,260,813
Lands-settlement and agriculture	74,861,447	59,901,882	100,523,937	177,684,905	145,407,337
Minerals and mines	15,034,487	12,312,270	20,822,162	22,888,474	18,662,329
Water resources	31,791,671	30,307,907	34,414,297	39,541,621	33,725,773
Other	9,266,017	16,527,817	8,360,472	1,745,750	
Total Natural Resource and Primary Industries	**277,522,965**	**302,346,166**	**362,898,231**	**487,545,227**	**455,165,056**
Trade and Industrial Development	**32,115,402**	**53,119,186**	**77,394,999**	**86,331,138**	**57,504,908**
Housing—					
Home-owner grants (nonschool-levy portion)	18,322,166	23,203,073	25,337,139	26,075,767	25,766,231
Home-acquisition grants	5,806,369	18,332,750	25,587,784	21,372,090	22,116,318
Renters' grants	16,754,877	15,293,456	21,688,625	21,627,785	22,044,034
Other	33,709,521	35,441,294	45,163,988	44,377,392	50,569,759
Total Housing	**74,592,933**	**92,270,573**	**117,777,536**	**113,453,034**	**120,496,342**
Aid to Local Government—					
Grants in aid of local government	179,720,872	176,289,842	218,483,744	264,733,057	212,557,750
Transit subsidy	6,856,665	25,136,184	72,853,435	89,757,666	86,408,473
Planning and development	2,657,997	2,582,839	3,136,542	3,677,394	4,659,742
University Endowment Lands	3,087,259	3,006,266	2,538,173	3,143,002	3,569,309
Total Aid to Local Government	**192,322,793**	**207,015,131**	**297,011,894**	**361,311,119**	**307,195,274**
Interest on Public Debt	**23,657,670**	**21,681,023**	**19,299,398**	**16,917,773**	**28,329,459**

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued

	1979	1980	1981	1982	1983
	$	$	$	$	$
Other Expenditure—	(unaudited)	(unaudited)			
Provincial Emergency Program	7,261,534	7,778,953	9,755,561	8,613,767	5,761,926
Disaster relief, training, and development aid in foreign countries	358,991	361,671	393,000	415,003	227,000
Special Employment Program	20,004,091	25,039,282	25,204,041	15,035,795	38,004,289
Interest on deposits and revenue refunds	5,281,877	8,759,964	13,920,532	17,766,471	1,552,448
Power subsidy	3,167,816	3,221,491			
Lottery Fund grants	12,979,676	11,563,565	11,634,227	16,132,831	28,658,227
Crown corporation grants and other payments	17,603,367	9,237,020	21,838,889	53,358,895	10,000,000
British Columbia Resources Investment Corporation—					
—Revaluation adjustment	(1,818,977)		22,004,858		
—Donation of investment				25,019,744	
—Share distribution to British Columbia residents		106,326,693			
Transfer of property to British Columbia Buildings Corporation				5,918,571	20,012,926
Sundry	196,197	576,748		2,861,672	370,500
Total Other Expenditure	**65,034,572**	**172,865,387**	**104,751,108**	**145,122,749**	**104,587,316**
Total Combined Expenditure	**4,433,780,540**	**5,162,963,812**	**6,059,459,587**	**7,087,470,147**	**7,513,294,767**
Reconciliation With Summaries of Expenditure—					
General Fund	4,390,443,127	5,351,686,182	6,278,937,580	6,868,665,092	7,469,667,609
Less transfers to Special Purpose Funds	(140,087,418)	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)
Special Purpose Funds	183,424,831	204,245,446	313,732,753	577,973,330	1,715,950,836
Less transfers to General Fund			(12,660,764)	(62,768,481)	(1,405,730,330)
	4,433,780,540	**5,162,963,812**	**6,059,459,587**	**7,087,470,147**	**7,513,294,767**

SCHEDULE OF SPECIAL PURPOSE FUNDS TRANSACTIONS AND BALANCES FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	Balance March 31, 1982	Revenue and Transfers[3,4,5]	Expenditures and Transfers[1,2]	Balance March 31, 1983
Perpetual Funds—				
British Columbia Cultural Fund—	$	$	$	$
Capital Account	20,000,000			20,000,000
Current Account	437,567	1,604,648	1,561,197	481,018
First Citizens' Fund—				
Capital Account	25,000,000			25,000,000
Current Account	2,509,260	2,076,687	2,616,280	1,969,667
Physical Fitness and Amateur Sports Fund—				
Capital Account	20,000,000			20,000,000
Current Account	604,900	1,617,809	1,053,756	1,168,953
	68,551,727	5,299,144	5,231,233	68,619,638
Other Funds—				
Agricultural Land Development Fund[1]	19,684,938		19,684,938	
Barkerville Historic Park Development Fund[1]	2,056,530		2,056,530	
Crop Insurance Stabilization Fund[1]	23,500,740		23,500,740	
Crown Land Fund[1]	332,375,363		332,375,363	
Downtown Revitalization Fund[1]	24,048,907		24,048,907	
Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation Fund[1]	3,560,431		3,560,431	
Energy Development Fund[1]	7,604,813		7,604,813	
Farm Income Assurance Fund[3]	2,128,848	58,109,917	62,137,236	(1,898,471)
Farm Product Industry Fund[1]	4,445,776		4,445,776	
Forest and Range Resource Fund[1]	84,058,231		84,058,231	
Fraser River Crossing Fund[1]	40,378		40,378	
Habitat Conservation Fund	(569,998)	1,396,719	730,498	96,223
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund[4]	17,600,148	4,531,787	2,265,893	19,866,042
Lottery Fund	29,999,659	28,137,960	30,223,854	27,913,765
North East Coal Development Fund[1]	11,469,841		11,469,841	
Provincial Computerization of Libraries Fund[1]	2,354,393		2,354,393	
Provincial Home Acquisition Fund[1]	345,662,913		345,662,913	
Resource Revenue Stabilization Fund[2]		541,163,995	541,163,995	
Revenue Sharing Fund[5]	5,470,344	235,000,000	209,631,792	30,838,552
Miscellaneous Statutory Accounts[1]	3,738,571	28,091	3,703,081	63,581
	919,230,826	868,368,469	1,710,719,603	76,879,692
Total Special Purpose Funds	**987,782,553**	**873,667,613**	**1,715,950,836**	**145,499,330**

Special Purpose Fund expenditures include amounts transferred as revenue to the General Fund as follows:

[1] Fund balances transferred to the General Fund of the Consolidated Revenue Fund by the *Special Appropriations Act* (S.B.C. 1982, chap. 40). Effective April 1, 1982 this Act dissolved these special funds and created appropriations operated as accounts within the General Fund. Total transferred to the General Fund by the Act was $864,566,335 including $3,703,081 from miscellaneous statutory accounts.

[2] All receipts of the Resource Revenue Stabilization Fund transferred to the General Fund by order of the Lieutenant-Governor in Council under section 4 of the *Resources Revenue Stabilization Fund Act*.

Special Purpose Fund revenues include amounts transferred as expenditures from the General Fund as follows:

[3] Farm Income Assurance Fund—$29,341,566.

[4] Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—$2,251,782.

[5] Revenue Sharing Fund—$235,000,000.

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL PURPOSE FUNDS FOR THE FISCAL YEAR

Ministry	Salaries and Wages	Travel	Services	Utilities, Materials and Supplies
	$	$	$	$
Legislation	2,463,816	14,805	3,957,294	537,655
Auditor General	2,255,982	243,893	327,243	73,189
Ombudsman	1,163,604	51,105	155,282	69,179
Premier's Office	508,369	84,719	21,315	49,884
Agriculture and Food	16,458,815	1,562,920	2,310,349	1,630,694
Attorney General	131,263,295	5,057,488	103,912,386	15,117,337
Consumer and Corporate Affairs	12,736,045	528,772	2,384,877	867,336
Education	14,186,524	605,926	10,576,518	14,803,431
Energy, Mines and Petroleum Resources	11,505,908	1,107,343	5,851,621	937,824
Environment	43,806,314	4,160,965	9,846,863	5,902,758
Finance	52,505,986	1,214,647	11,967,584	4,136,364
Forests	122,802,263	5,196,974	22,135,536	23,218,302
Health	181,010,404	4,282,318	17,988,569	31,681,272
Human Resources	123,884,157	4,166,166	105,630,458	8,154,945
Industry and Small Business Development	6,549,444	476,471	4,717,072	625,133
Intergovernmental Relations	1,566,481	162,180	194,241	352,901
Labour	21,958,034	2,060,408	2,750,486	1,262,125
Lands, Parks and Housing	33,957,388	1,238,417	4,729,655	9,094,838
Municipal Affairs	3,434,734	264,686	403,090	179,483
Provincial Secretary and Government Services	42,287,869	1,066,265	18,394,819	21,231,188
Tourism	3,483,439	391,000	7,834,910	1,334,560
Transportation and Highways	175,222,263	8,356,846	17,459,043	93,073,456
Universities, Science and Communications	2,971,551	160,728	417,956	172,924
Other Expenditure				
Employment Development Act, Sec. 4	723,482	4,390	26,657,167	68,249
Financial Administration Act, Sec. 22				
Less: Transfers to Special Purpose Funds				
Special Purpose Funds	862,291	92,306	49,140	1,001,152
Less: Transfers to General Fund				
Combined Expenditure	1,009,568,458	42,551,738	380,673,474	235,576,179
Comparative—1982 Combined Expenditure	942,737,831	46,290,443	316,415,689	255,717,061

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[1] Transfers to Special Purpose Funds of $266,593,348 include Agriculture (Farm Income Assurance) $29,341,566, Municipal Affairs (Revenue Sharing Fund) $235,000,000, and Industrial Development Subsidiary Agreement Loan Repayment Revolving $2,251,782.

[2] Transfer to the General Fund of $1,405,730,330 is composed of revenue from the Resource Revenue Stabilization Fund $541,163,995 and $864,566,335 transferred by the *Special Appropriations Act*, S.B.C. 1982, chap. 40.

EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED)
ENDED MARCH 31, 1983

Acquisition of Physical Assets	Rentals	Grants, Contributions and Subsidies	Other Expenditures	*Less:* Recoveries	Total Expenditures
$	$	$	$	$	$
	77,610	56,900	987		7,109,067
	198,202	28,500	14,932		3,141,941
	187,813				1,626,983
					664,287
495,927	5,468,239	21,950,653	33,955,243[1]	(2,040,807)	81,792,033
700,426	48,457,026	10,683,128	506,520	(5,907,755)	309,789,851
	2,357,257	217,650	19		19,091,956
328,594	2,606,184	2,091,697,859	4,053	(869,876,635)	1,264,932,454
143,978	2,398,769	3,764,553	14,772,016	(16,003,057)	24,478,955
8,531,616	11,413,333	1,546,808	28,840	(1,983,203)	83,254,294
148,364	4,691,534	11,446,938	175,692,484	(97,901,806)	163,902,095
5,306,790	56,298,071	1,776,000	666,093	(13,844,934)	223,555,095
1,888,996	36,027,612	2,030,897,046	6,154,860	(9,801,379)	2,300,129,698
384,670	24,658,943	827,774,729	18,782	(2,281,585)	1,092,391,265
	1,187,280	83,747,914	9,647,160		106,950,474[1]
10,900	61,859	66,525	57,363		2,472,450
313,085	3,036,122	537,411	49,913	(1,290,846)	30,676,738
2,014,077	4,774,257	43,872,073	15,209,157	(4,673,357)	110,216,505
	504,728	97,059,051	235,006,722[1]	(7,719,589)	329,132,905
858,049	14,296,906	7,878,515	163,355,301	(35,304,452)	234,064,460
67,140	848,180	732,745	42,983	(2,101,186)	12,633,771
163,231,842	68,057,910	55,918,293	117,392	(28,588,692)	552,848,353
327,460	26,680,507	348,190,214	13,249,154	(4,553,575)	387,616,919
575,000	2,308,855	32,892,174	72,345,979	(8,562,747)	127,012,549
		182,511			182,511
			(266,593,348)[1]		(266,593,348)
64,239	232,556	226,516,206	1,487,133,568[2]	(622)	1,715,950,836
			(1,405,730,330)[2]		(1,405,730,330)
185,391,153	316,829,753	5,899,434,396	555,705,843	(1,112,436,227)	7,513,294,767
285,501,797	283,510,750	4,780,181,768	625,756,119	(448,641,311)	7,087,470,147

SCHEDULE OF RESOURCE REVENUE STABILIZATION FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Estimated	Source	Revenue		
$		$	$	$
	Petroleum and Natural Gas:			
209,000,000	British Columbia Petroleum Corporation	96,048,923		
85,000,000	Permits and Fees	49,253,175		
81,000,000	Petroleum and Natural Gas Royalties	83,523,655		
375,000,000			228,825,753	
	Minerals:			
15,000,000	Mining Tax	4,767,412		
12,500,000	Mineral Resource Tax	(1,020,517)		
13,000,000	Mineral Land Tax	13,233,838		
7,000,000	Coal, Minerals and Metals Royalties	8,986,265		
15,000,000	Miscellaneous Mining Receipts	6,487,643		
62,500,000			32,454,641	
	Forests:			
5,000,000	Logging Tax	2,074,182		
110,000,000	Timber Sales	64,700,299		
11,000,000	Timber Royalties	5,070,273		
10,400,000	Forest Scaling Fees	5,738,935		
2,000,000	Miscellaneous Forest Receipts	5,321,691		
138,400,000			82,905,340	
165,000,000	**Water Rentals and Recording Fees**		187,429,650	
11,500,000	***Wildlife Act*—Fees and Licences**		9,548,611	
752,400,000	**Revenue of the Resource Revenue Stabilization Fund**			541,163,995
(752,400,000)	**Transfer to General Fund**			(541,163,995)
—	**Balance of Fund**			—

SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Estimated	Source		Revenue	
$	**Taxation Revenue:**	$	$	$
1,025,000,000	Personal Income		[illegible]	
911,000,000	Corporation Income		[illegible]	
1,240,000,000	Social Service		[illegible]	
415,000,000	Gasoline		[illegible]	
71,000,000	Motive Fuel Use		[illegible]	
114,000,000	Cigarette and Tobacco		[illegible]	
87,000,000	Corporation Capital		[illegible]	
38,000,000	Property		[illegible]	
23,000,000	Insurance Premiums		[illegible]	
29,000,000	Hotel Room		[illegible]	
8,000,000	Horse Racing		[illegible]	
4,018,000,000	**Total Taxation Revenue**			[illegible]
	Natural Resource Revenue:			
752,400,000[1]	Transfer from the Resource Revenue Stabilization Fund[2]			[illegible]
	Other Revenue:			
	Sales and Services:			
5,400,000	Land Sales	[illegible]		
14,000,000	Land, Leases, Rentals and Fees	[illegible]		
13,500,000	Medicare Services Recoveries	[illegible]		
10,000,000	Real Estate Earnings of the Crown Land Special Purpose Account	[illegible]		
7,000,000	Motor Vehicle Lien and Search Fees	[illegible]		
5,650,000	Ambulance Service	[illegible]		
3,750,000	Ferry Revenue	[illegible]		
40,000,000	Land Registry Fees	[illegible]		
1,750,000	Sheriffs' Fees	[illegible]		
1,400,000	Property Tax Collection Fees	[illegible]		
1,000,000	Vital Statistics Fees	[illegible]		
1,500,000	Hearing Aid Equipment	[illegible]		
1,000,000	Sales of Maps and Airphotos	[illegible]		
1,200,000	Publications Service Branch			
1,250,000	University Endowment Lands Revenue	[illegible]		
6,050,000	Miscellaneous Sales and Services	[illegible]		
114,850,000[2]			[illegible]	
	Licences and Permits:			
119,000,000	Motor Vehicle Licences and Permits	[illegible]		
14,200,000	Liquor Licensing Branch—Permits and Fees	[illegible]		
12,000,000	Companies Branch	[illegible]		
5,365,000	Safety Inspecting Fees	[illegible]		
3,000,000	Law Stamps	[illegible]		
2,600,000	Camp-site Permits and Park Use	[illegible]		
2,500,000	*Fire Services Act*—Fees, etc.	[illegible]		
2,770,000	Insurance, Brokers and Real Estate	[illegible]		
3,000,000	Public Health Inspection Fees			
1,100,000	Agricultural Licences	[illegible]		
1,835,000	Trade and Dealer Licences	[illegible]		
1,200,000	Mobile Home Registry	[illegible]		
5,430,000	Miscellaneous Licences and Permits	[illegible]		
174,000,000			[illegible]	
20,000,000	Fines and Penalties		[illegible]	
113,984,000	Interest from Investments		[illegible]	

SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

Estimated	Source		Revenue	
$	**Other Revenue**—Continued	$	$	$
	Miscellaneous:			
	Institutional Maintenance Receipts:			
10,900,000	Maintenance of Children	11,857,026		
5,450,000	Other Maintenance Receipts	6,302,672		
16,350,000		18,159,698		
6,500,000	Insurance Claim Receipts	10,153,551		
22,850,000	Other Miscellaneous Revenue	36,575,308		
45,700,000			64,888,557	
	Non-recurring Recoveries:			
	British Columbia Place Ltd.—Dividends	65,000,000		
	British Columbia Cellulose Company—Dividends	5,000,000		
	Recovery of British Columbia Ferry Corporation—Sinking Fund	745,515		
	Recovery of Queensborough Bridge Account	427,648		
	Sale of Property to British Columbia Buildings Corporation	5,392,826		
	British Columbia Educational Institutions Capital Financing Authority	4,351		
	Special Purpose Funds Collapsed by *Special Appropriations Act*	864,566,335		
75,000,000			941,136,675	
543,534,000	**Total Other Revenue**			1,345,350,537
	Contributions From Government Enterprises:			
365,000,000	Liquor Distribution Branch—Net Profit		337,854,900	
6,700,000	British Columbia Buildings Corporation			
371,700,000	**Total Contributions from Government Enterprises**			337,854,900
	Contributions From Other Governments:			
	Canada:			
656,000,000	Established Programs Financing	652,300,000		
397,600,000	Canada Assistance Plan	456,065,833		
	Other Shared-cost Programs:			
47,000,000	Adult Occupational Training	52,609,091		
22,400,000	Economic Development	17,802,754		
16,000,000	Transportation and Highways	19,063,183		
29,100,000	Other Federal Payments	8,167,753		
114,500,000		97,642,781		
3,000,000	Percentage of Power Corporation Tax	6,694,803		
2,500,000	Statutory Subsidies	2,537,771		
1,173,600,000	**Subtotal, Canada**		1,215,241,188	
17,800,000	Municipal Share of Joint-Service Programs		18,457,077	
200,000	Other Provinces		9,597	
1,191,600,000	**Total Contributions from Other Governments**			1,233,707,862
7,297,234,000[3]	**General Fund Revenue**			7,327,765,830

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[1] Estimates for Natural Resources and Other Revenue have been restated to conform with the *Resource Revenue Stabilization Act.*

[2] Natural resource revenue is paid into the Resource Revenue Stabilization Fund. In 1982/83 all revenue received by this Fund was transferred to the General Fund.

[3] Main Estimates	7,232,000,000
Special Purpose Accounts Estimates	65,234,000
	7,297,234,000

SCHEDULE OF GENERAL FUND EXPENDITURE BY MINISTRY SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES AND OTHER AUTHORIZATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	Total Appropriations				
Ministry	Estimated	Other Authorizations	Total	Actual Expenditures	Net Under Expenditures
	$	$	$	$	$
Legislation	8,343,500		8,343,500	7,109,067	1,234,433
Auditor General	3,590,772		3,590,772	3,141,941	448,831
Ombudsman	1,760,340		1,760,340	1,626,983	133,357
Premier's Office	709,124		709,124	664,287	44,837
Agriculture and Food	77,007,158	6,824,755	83,831,913	81,792,033	2,039,880
Attorney General	314,892,013	5,621,474	320,513,487	309,789,851	10,723,636
Consumer and Corporate Affairs	19,798,783	35,785	19,834,568	19,091,956	742,612
Education	1,350,901,988	(17,926,673)	1,332,975,315	1,264,932,454	68,042,861
Energy, Mines and Petroleum Resources	32,641,114	15,784	32,656,898	24,478,955	8,177,943
Environment	85,125,154	2,587,517	87,712,671	83,254,294	4,458,377
Finance	179,745,884	14,418,737	194,164,621	163,902,095	30,262,526
Forests	228,367,237	15,741,742	244,108,979	223,555,095	20,553,884
Health	2,317,686,249	10,560,083	2,328,246,332	2,300,129,698	28,116,634
Human Resources	986,259,580	117,303,706	1,103,563,286	1,092,391,265	11,172,021
Industry and Small Business Development	118,093,171	50,421	118,143,592	106,950,474	11,193,118
Intergovernmental Relations	2,913,693	7,877	2,921,570	2,472,450	449,120
Labour	34,469,615	831,303	35,300,918	30,676,738	4,624,180
Lands, Parks and Housing	112,931,000	4,976,729	117,907,729	110,216,505	7,691,224
Municipal Affairs	347,221,217	4,634	347,225,851	329,132,905	18,092,946
Provincial Secretary and Government Services	246,893,358	(2,934,479)	243,958,879	234,064,460	9,894,419
Tourism	13,680,900	(399,995)	13,280,905	12,633,771	647,134
Transportation and Highways	634,171,000	(2,424,778)	631,746,222	552,848,353	78,897,869
Universities, Science and Communications	397,338,150	(2,700,136)	394,638,014	387,616,919	7,021,095
Other—					
Employment Development Act, Sec. 4	132,900,000		132,900,000	127,012,549	5,887,451
Financial Administration Act, Sec. 22, Veterans' Hospital Agreement		182,511	182,511	182,511	
	7,647,441,000[1]	152,776,997	7,800,217,997	7,469,667,609	330,550,388

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[1] Main Estimates Voted	7,232,000,000
Special Purpose Accounts Estimate	415,441,000
	7,647,441,000
Net Voted Financing Transactions Estimate	8,789,760

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Vote No.	Description	Total Appropriations Estimated	Total Appropriations Other Authorizations	Total Appropriations Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Legislation					
1	Legislation	**8,343,500**		**8,343,500**	**7,109,067**	**1,234,433**
	Auditor General					
2	Auditor General	**3,590,772**		**3,590,772**	**3,141,941**	**448,831**
	Ombudsman					
3	Office of the Ombudsman	**1,760,340**		**1,760,340**	**1,626,983**	**133,357**
	Premier's Office					
4	Premier's Office	**709,124**		**709,124**	**664,287**	**44,837**
	Ministry of Agriculture and Food					
5	Minister's Office	164,608				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part I, sec. 12)		6,770	171,378	152,995	18,383
6	Ministry Operations	68,815,106				
	Supplement—Special Warrant No. 2		14,070,459			
	Supplement—Special Warrant No. 11		20,700,000			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))—		(33,130,177)			
			2,700,000	73,155,388	71,457,572	1,697,816
7	Milk Board	293,292		293,292	240,353	52,939
8	Provincial Agricultural Land Commission	1,134,152		1,134,152	946,113	188,039
9	I.C.B.C. Senior Citizens' Grant	6,000,000		6,000,000	5,948,254	51,746
	Statutory—					
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement		7,266	7,266	7,266	
	Farm Income Insurance Act (R.S.B.C. 1979, chap. 123, sec. 6)—Farm Income Plan		1,000,000	1,000,000	1,000,000	
		76,407,158	**5,354,318**	**81,761,476**	**79,752,553**	**2,008,923**
	Special Purpose Accounts—					
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14)	50,000		50,000	19,043	30,957
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16)	550,000	1,470,437	2,020,437	2,020,437	
		77,007,158	**6,824,755**	**83,831,913**	**81,792,033**	**2,039,880**

	Ministry of Attorney General					
10	Minister's Office	149,981				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,634	154,615	136,853	17,762
11	Administration and Support Services	61,814,944		61,814,944	57,094,696	4,720,248
12	Superior and County Judiciary	1,897,930		1,897,930	1,847,201	50,729
13	Provincial Judiciary	9,366,316		9,366,316	8,889,424	476,892
14	Police Services	65,895,693				
	Supplement—Special Warrant No. 5		2,500,000	68,395,693	66,289,267	2,106,426
15	Court Services	43,191,802				
	Supplement—Special Warrant No. 5		1,210,000			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(182,422)	44,219,380	43,385,530	833,850
16	Corrections	74,430,116				
	Supplement—Special Warrant No. 5		1,010,000	75,440,116	73,684,771	1,755,345
17	Legal Services to Government	8,668,456				
	Supplement—Special Warrant No. 5		1,080,000			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(228,879)	9,519,577	9,209,512	310,065
18	Criminal Justice	13,844,474				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(19,081)	13,825,393	13,373,074	452,319
19	Statutory Services, Boards, Commissions	35,632,301				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(926,914)			
	Statutory—*Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5))		758,833	35,464,220	35,464,220	
	Statutory—*Indian Cut-off Lands Disputes Act* (S.B.C. 1982, chap. 50, sec. 5)—Osoyoos and Clinton		370,500	370,500	370,500	
		314,892,013	**5,576,671**	**320,468,684**	**309,745,048**	**10,723,636**
	Special Purpose Account—*Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274)		44,803	44,803	44,803	
		314,892,013	**5,621,474**	**320,513,487**	**309,789,851**	**10,723,636**
	Ministry of Consumer and Corporate Affairs					
20	Minister's Office	165,160				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		6,770			
	Supplement—Special Warrant No. 4		30,000	201,930	193,001	8,929
21	Ministry Operations	19,633,623				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(985)	19,632,638	18,898,955	733,683
		19,798,783	**35,785**	**19,834,568**	**19,091,956**	**742,612**

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983 — Continued

Vote No	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Education					
22	Minister's Office	299,040				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	300,650	179,554	121,096
23	Management Operations and Educational Finance	12,447,315		12,447,315	9,578,240	2,869,075
24	Public Schools Education	966,085,922				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(17,487,933)	948,597,989	900,070,935	48,527,054
25	Post Secondary Colleges and Institutes	279,335,383				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(440,350)	278,895,033	262,958,508	15,936,525
26	Independent Schools	17,734,328		17,734,328	17,145,217	589,111
		1,275,901,988	**(17,926,673)**	**1,257,975,315**	**1,189,932,454**	**68,042,861**
27	Financing Transactions²					
		1,275,901,988	**(17,926,673)**	**1,257,975,315**	**1,189,932,454**	**68,042,861**
	Special Purpose Account—*Education (Interim) Finance Act*, sec. 9	75,000,000		75,000,000	75,000,000	
		1,350,901,988	**(17,926,673)**	**1,332,975,315**	**1,264,932,454**	**68,042,861**
	Ministry of Energy, Mines and Petroleum Resources					
28	Minister's Office	212,539				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,606	214,145	188,562	25,583
29	Resource Management Program	22,333,208		22,333,208	18,277,376	4,055,832
30	British Columbia Utilities Commission	2,595,367		2,595,367	1,898,218	697,149
31	Fort Nelson Indian Band Royalties Agreement	5,000,000		5,000,000	2,875,623	2,124,377
	Statutory—*Mining Regulation Act* (R.S.B.C. 1979, chap. 265, sec. 11 (2))—Mine Improvement		14,178	14,178	14,178	
		30,141,114	**15,784**	**30,156,898**	**23,253,957**	**6,902,941**
	Special Purpose Account—*Energy Development—Special Appropriations Act*, sec. 4	2,500,000		2,500,000	1,224,998	1,275,002
		32,641,114	**15,784**	**32,656,898**	**24,478,955**	**8,177,943**

	Ministry of Environment					
32	Minister's Office	206,012				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,634	210,646	172,012	38,634
33	Resource and Environment Management	84,419,142		84,419,142	80,046,987	4,372,155
34	Emergency Assistance	500,000		500,000	452,412	47,588
	Statutory—					
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)—Flood Costs		2,490,728	2,490,728	2,490,728	
	Emergency Program Act (R.S.B.C. 1979, chap. 106, secs. 4, 16 and 17)—Purchase of Property Subject to Hazard		84,551	84,551	84,551	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of Debt		7,604	7,604	7,604	
		85,125,154	**2,587,517**	**87,712,671**	**83,254,294**	**4,458,377**
35	Financing Transactions²					
		85,125,154	**2,587,517**	**87,712,671**	**83,254,294**	**4,458,377**
	Ministry of Finance					
36	Minister's Office	188,673				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		2,411	191,084	181,846	9,238
37	Government Financial Support	80,361,082				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15—sec. 53 (a))		9,300,960	89,662,042	83,718,347	5,943,695
38	Provincial Capital Commission	778,239		778,239	750,516	27,723
39	Compensation Stabilization Program	882,890		882,890	878,934	3,956
40	Contingencies	97,535,000				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(110,124)	97,424,876	75,623,162	21,801,714
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 53 (f))—Issue Costs		239,166	239,166	239,166	
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, secs. 13 (4) and 14 (4))—Judgments Against the Crown		1,516,029	1,516,029	1,516,029	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on Revenue Refunds		994,095	994,095	994,095	
		179,745,884	**11,942,537**	**191,688,421**	**163,902,095**	**27,786,326**
41	Financing Transactions²					
	Supplement—Special Warrant No. 10		2,476,200	2,476,200		2,476,200
		179,745,884	**14,418,737**	**194,164,621**	**163,902,095**	**30,262,526**

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983 — Continued

Vote No	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Forests					
42	Minister's Office	170,140				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,344	174,484	169,685	4,799
43	Forest and Range Resource Management	126,536,777		126,536,777	105,987,692	20,549,085
44	Fire Suppression	17,956,320				
	Statutory—*Forest Act* (R.S.B.C. 1979, chap. 140, sec. 124 (4))		14,919,044	32,875,364	32,875,364	
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on Revenue Refunds		558,354	558,354	558,354	
	Special Warrant No. 7—Countervailing Duties Investigation		260,000	260,000	260,000	
		144,663,237	**15,741,742**	**160,404,979**	**139,851,095**	**20,553,884**
	Special Purpose Account—Forest and Range Resource—*Special Appropriations Act*, sec. 5	83,704,000		83,704,000	83,704,000	
		228,367,237	**15,741,742**	**244,108,979**	**223,555,095**	**20,553,884**
	Ministry of Health					
45	Minister's Office	222,410				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,606	224,016	192,648	31,368
46	Management Operations	191,683,054		191,683,054	178,406,957	13,276,097
47	Health Programs	1,559,450,117				
	Supplement—Special Warrant No. 6		24,560,000			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(13,459,261)			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, OIC 2060/82)—transfer to Ministry of Labour		(802,693)	1,569,748,163	1,554,939,002	14,809,161
48	Medical Services Commission	485,230,668		485,230,668	485,230,668	
		2,236,586,249	**10,299,652**	**2,246,885,901**	**2,218,769,275**	**28,116,626**
	Special Purpose Accounts—					
	Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation—*Special Appropriations Act*, sec. 3	3,300,000	260,431	3,560,431	3,560,431	
	Health Cost Stabilization Act, sec. 1	77,800,000		77,800,000	77,799,992	8
		2,317,686,249	**10,560,083**	**2,328,246,332**	**2,300,129,698**	**28,116,634**

	Ministry of Human Resources					
49	Minister's Office	262,008				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		3,706	265,714	204,397	61,317
50	Ministry Programs	985,997,572				
	Supplement—Special Warrant No. 3		117,300,000	1,103,297,572	1,092,186,868	11,110,704
		986,259,580	**117,303,706**	**1,103,563,286**	**1,092,391,265**	**11,172,021**
	Ministry of Industry and Small Business Development					
51	Minister's Office	249,538				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,625	254,163	189,689	64,474
52	Ministry Operations	45,343,633		45,343,633	34,687,455	10,656,178
53	British Columbia Railway—Debt Servicing	70,000,000		70,000,000	70,000,000	
	Statutory—					
	Public Service Act (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England		796	796	796	
	Small Business Development Act (S.B.C. 1982, chap. 74, sec. 3)—Business Loans		45,000	45,000	45,000	
		115,593,171	**50,421**	**115,643,592**	**104,922,940**	**10,720,652**
54	Financing Transactions[2]					
		115,593,171	**50,421**	**115,643,592**	**104,922,940**	**10,720,652**
	Special Purpose Account—North East Coal Development—*Special Appropriations Act*, sec. 6	2,500,000		2,500,000	2,027,534	472,466
		118,093,171	**50,421**	**118,143,592**	**106,950,474**	**11,193,118**
	Ministry of Intergovernmental Relations					
55	Minister's Office	138,000				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	139,610	134,309	5,301
56	Intergovernmental Relations	2,775,693		2,775,693	2,331,874	443,819
	Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England		6,267	6,267	6,267	
		2,913,693	**7,877**	**2,921,570**	**2,472,450**	**449,120**

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Labour					
57	Minister's Office	152,517				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610			
	Supplement—Special Warrant No. 8		27,000	181,127	179,342	1,785
58	Ministry Operations	30,960,720				
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, OIC 2060/82)—transfer from Ministry of Health		802,693	31,763,413	27,778,458	3,984,955
59	Boards and Agencies	3,356,378		3,356,378	2,718,938	637,440
		34,469,615	**831,303**	**35,300,918**	**30,676,738**	**4,624,180**
	Ministry of Lands, Parks and Housing					
60	Minister's Office	187,000				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,023	188,023	177,599	10,424
61	Ministry Operations	78,448,990		78,448,990	72,658,103	5,790,887
62	Ministry Enterprises	10		10		10
		78,636,000	**1,023**	**78,637,023**	**72,835,702**	**5,801,321**
	Special Purpose Accounts—					
	Crown Land—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7)	9,600,000	3,255,540	12,855,540	12,855,540	
	Provincial Home Acquisition—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17), and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21)	21,627,000	1,720,166	23,347,166	23,347,166	
	University Endowment Land Act (R.S.B.C. 1979, chap. 420, sec. 3)	3,068,000		3,068,000	1,178,097	1,889,903
		112,931,000	**4,976,729**	**117,907,729**	**110,216,505**	**7,691,224**
	Ministry of Municipal Affairs					
63	Minister's Office	205,621				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,634	210,255	184,421	25,834
64	Operations and Administration	10,382,288		10,382,288	7,054,682	3,327,606
65	Revenue Sharing Fund	235,000,000		235,000,000	235,000,000	
66	Transit Services	100,633,308		100,633,308	86,408,473	14,224,835
		346,221,217	**4,634**	**346,225,851**	**328,647,576**	**17,578,275**
	Special Purpose Account—Downtown Revitalization—*Special Appropriations Act*, sec. 2	1,000,000		1,000,000	485,329	514,671
		347,221,217	**4,634**	**347,225,851**	**329,132,905**	**18,092,946**

	Ministry of Provincial Secretary and Government Services					
67	Minister's Office	191,744				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	193,354	159,424	33,930
68	Provincial Secretary and Government Services Programs	64,504,470				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(3,753,457)	60,751,013	56,841,264	3,909,749
69	Culture, Heritage and Recreation Programs	20,871,803		20,871,803	17,817,869	3,053,934
70	Public Service Commission	5,051,067		5,051,067	4,220,877	830,190
71	Superannuation Commission	140,065,034		140,065,034	139,761,489	303,545
72	Government Employee Relations Bureau	14,367,240		14,367,240	12,758,276	1,608,964
	Statutory—					
	Inquiry Act (R.S.B.C. 1979, chap. 198, part 2, sec. 18)—Investigating Amendments to the *Constitution Act*		153,698	153,698	153,698	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)—Write-off, Uncollectable Debt		2,445	2,445	2,445	
		245,051,358	**(3,595,704)**	**241,455,654**	**231,715,342**	**9,740,312**
	Special Purpose Accounts—					
	Barkerville Historic Park Development—*Special Appropriations Act*, sec. 1	869,000	661,225	1,530,225	1,530,225	
	Provincial Computerization of Libraries—*Special Appropriations Act*, sec. 7	973,000		973,000	818,893	154,107
		246,893,358	**(2,934,479)**	**243,958,879**	**234,064,460**	**9,894,419**
	Ministry of Tourism					
73	Minister's Office	204,003				
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,626	208,629	182,775	25,854
74	Operations Services	5,269,233		5,269,233	4,677,888	591,345
75	Marketing Services	8,207,664				
	Supplement—Special Warrant No. 9		1,000,000			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(1,428,770)	7,778,894	7,748,959	29,935
	Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England and California, U.S.A.		24,149	24,149	24,149	
		13,680,900	**(399,995)**	**13,280,905**	**12,633,771**	**647,134**

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983 — Continued

Vote No	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Ministry of Transportation and Highways					
76	Minister's Office Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	228,769	1,023	229,792	196,741	33,051
77	Administration and Services Department	19,242,394		19,242,394	15,407,983	3,834,411
78	Highway Operations Department Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))	521,132,477	(2,466,179)	518,666,298	451,543,643	67,122,655
79	Hydro Development—Highways	10		10		10
80	Transportation Policy Department	5,658,433		5,658,433	3,921,432	1,737,001
81	Crown Corporation Assistance	54,822,700		54,822,700	54,820,819	1,881
82	Motor Vehicle Department	30,543,264		30,543,264	24,765,105	5,778,159
83	Motor Carrier Commission and Branch	2,542,953		2,542,953	2,152,252	390,701
		634,171,000	**(2,465,156)**	**631,705,844**	**552,807,975**	**78,897,869**
	Statutory—Fraser River Crossing—*Special Funds Act* (S.B.C. 1980, chap. 53)		40,378	40,378	40,378	
		634,171,000	**(2,424,778)**	**631,746,222**	**552,848,353**	**78,897,869**
	Ministry of Universities, Science and Communications					
84	Minister's Office Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	165,088	1,610	166,698	154,223	12,475
85	Ministry Administration and Support	9,224,510		9,224,510	8,735,012	489,498
86	Government Telecommunications	24,352,193		24,352,193	24,119,139	233,054
87	Universities Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))	363,596,359	(2,701,746)	360,894,613	354,608,545	6,286,068
		397,338,150	**(2,700,136)**	**394,638,014**	**387,616,919**	**7,021,095**
		7,514,541,000	**152,594,486**	**7,667,135,486**	**7,342,472,549**	**324,662,937**

Other—					
Employment Development Act, sec. 4	132,900,000		132,900,000	127,012,549	5,887,451
Financial Administration Act, sec. 22, Veterans' Hospital Agreement		182,511	182,511	182,511	
Total, General Fund Expenditure	7,647,441,000[1]	152,776,997	7,800,217,997	7,469,667,609	330,550,388

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[1] Main Estimates Voted	7,232,000,000
Special Purpose Accounts Estimate	415,441,000
	7,647,441,000

[2] Net Voted Financing Transactions Estimate	
Vote 27	10
Vote 35	750,000
Vote 41	2,350,000
Vote 54	5,689,750
	8,789,760

Financing transactions affect the financial position of the Province, but not the operating results. Therefore they are not included in the General Fund Expenditure.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF GUARANTEED DEBT
FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Debt of municipalities and other local governments, Provincial Crown corporations and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding

	1983			1982
	Gross Outstanding[2]	Net Sinking Funds[2]	Net Outstanding	Net Outstanding
	$	$	$	$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the *School Act*, sec. 232 (principally funded)	1,290,206,223			
Less: held by British Columbia School Districts Capital Financing Authority	(1,290,206,223)			
	—			1,012,092
(2) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9	27,958,018			
Less: held by British Columbia Educational Institutions Capital Financing Authority	(27,958,018)			
	—			
(3) Guarantees authorized pursuant to the *Hospital District Act*, sec. 41	754,065,592			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(754,065,592)			
	—			
(4) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3 (serials)	14,892,573		14,892,573	17,720,464
(5) Guarantees authorized pursuant to the *Municipal Act*, part 25, sec. 854, debentures (principally serials)	25,030,469	7,642,568	17,387,901	17,818,424
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	16,713,865	16,713,865		353,693
Subtotal, municipalities and other local governments	56,636,907	24,356,433	32,280,474	36,904,673
Government services—				
(7) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1]—				
Debentures — funded	503,451,966	15,438,515	488,013,451	228,348,130
Notes — unfunded	75,272,192		75,272,192	62,000,000
(8) Guarantees authorized pursuant to the *System Act*, sec. 20[1]—				
Debentures — funded	52,413,214	608,795	51,804,419	29,850,859
Notes — unfunded	2,689,906		2,689,906	
Subtotal — Government services	633,827,278	16,047,310	617,779,968	320,198,989
Health and education —				
(9) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9 —				
Debentures — funded[1]	323,922,766	13,313,981	310,608,785	231,614,770
(10) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9 —				
Debentures — funded[1]	841,778,130	154,978,842	686,799,288	580,870,677
(11) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1]—				
Debentures — funded	1,393,617,322	379,673,341	1,013,943,981	866,357,531
— unfunded	8,022,681		8,022,681	11,880,801
Subtotal, health and education	2,567,340,899	547,966,164	2,019,374,735	1,690,723,779
Economic development —				
(12) Guarantees authorized pursuant to the *British Columbia Cellulose Company Act*, sec. 8[1]—	13,130,046		13,130,046	17,455,650
(13) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]—				
Bonds and debentures—unfunded series	28,688,686		28,688,686	28,688,686
—notes	30,271,068		30,271,068	

(14) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]—				
Bonds and debentures—funded	774,054,117	131,178,905	642,875,212	668,949,087
Notes—unfunded	233,775,244		233,775,244	88,086,630
(15) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15[1]	151,138,976			
Less: held by the British Columbia Housing and Employment Development Financing Authority	(8,204,675)			
	142,934,301		142,934,301	111,038,171
(16) Guarantees authorized pursuant to the *Ministry of Transportation and Highways Act*, sec. 66, re: British Columbia Steamship Company (1975) Ltd.[1]	3,936,895		3,936,895	3,423,707
(17) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]—				
Bonds and debentures	37,648,682		37,648,682	
Notes	20,005,068		20,005,068	55,000,000
Capital leases	26,429,242		26,429,242	72,790,669
(18) Guarantees authorized pursuant to the *British Columbia Place Act, 1980*, sec. 6[1]	4,118,039		4,118,039	6,103,884
(19) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	4,249,675		4,249,675	4,280,171
(20) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	6,226,751		6,226,751	
(21) Guarantees authorized pursuant to the *Harbour Board Act*, secs. 18 and 30.1[1]				
(22) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1]—				
Bonds and debentures	6,191,708		6,191,708	
Notes	2,012,888		2,012,888	
(23) Guarantees authorized pursuant to the *Petroleum Corporation Act*, secs. 10 and 12[1]	30,009,349		30,009,349	
Subtotal, economic development	1,363,681,839	131,178,905	1,232,502,934	1,055,816,655
Utilities—				
(24) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]—				
Bonds and debentures—funded	8,249,053,446	587,696,889	7,661,356,557	7,154,680,886
Subtotal, utilities	8,249,053,446	587,696,889	7,661,356,557	7,154,680,886
Grand total, all guaranteed debt	12,870,520,369	1,307,245,701	11,563,274,668	10,258,324,982
Less: Amounts included above held as investments by General and Special Purpose Funds	153,690,816	17,262,950	136,427,866	314,946,827
Net total, all guaranteed debt	12,716,829,553	1,289,982,751	11,426,846,802	9,943,378,155

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[1] See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

[2] Gross outstanding debt as at March 31, 1983 includes accrued interest of $365.2 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1983.

Sinking funds comprise cash and investments recorded at cost, plus accrued interest of $33.4 million, with the exception of item 8 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately $1,308 million at March 31, 1983 (1982: $966 million); however, these are not considered to be temporary investments, since it is generally the Government's policy not to redeem them prior to maturity, at which time the par value is realized.

The Government is directly responsible for paying 50 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1982/83 these contributions totalled approximately $214 million or 67 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies $4.8 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government ($3.3 billion) are also invested in these securities but are subject to redemption on six months' notice by the Federal Minister of Finance.

Between the year end and August 15, 1983 there have been additional debt issues net of redemptions guaranteed by the Province totalling $762.6 million.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF UNMATURED DEBT

Pursuant to Section [illegible] of the "Financial Administration Act", 1981
For the Fiscal Year Ended March 31, [illegible]

[illegible]

[illegible]

[illegible]

Date of Issue	Issues Average Yield %	Par Value $	Discount $	Net Proceeds $	Retirements $	Amount Outstanding Mar. 31/83 $
December 2, 1982	[illegible]	50,000,000	[illegible]	[illegible]	50,000,000	
December 9	[illegible]	50,000,000	[illegible]	[illegible]	50,000,000	
December 16	[illegible]	50,000,000	[illegible]	[illegible]	50,000,000	
December 23	[illegible]	50,000,000	[illegible]	[illegible]	50,000,000	
December 30	[illegible]	50,000,000	[illegible]	[illegible]	50,000,000	
January 6, 1983	[illegible]	50,000,000	[illegible]	[illegible]		50,000,000
January 13	[illegible]	50,000,000	[illegible]	[illegible]		50,000,000
January 20	[illegible]	50,000,000	[illegible]	[illegible]		50,000,000
January 27	[illegible]	50,000,000	[illegible]	[illegible]		50,000,000
February 3	[illegible]	50,000,000	[illegible]	[illegible]		50,000,000
February 10	[illegible]	50,000,000	[illegible]	[illegible]		50,000,000
February 17	[illegible]	50,000,000	[illegible]	[illegible]		50,000,000
February 24	[illegible]	50,000,000	[illegible]	[illegible]		50,000,000
March 3	[illegible]	60,000,000	[illegible]	[illegible]		60,000,000
March 10	[illegible]	60,000,000	[illegible]	[illegible]		60,000,000
March 17	[illegible]	60,000,000	[illegible]	[illegible]		60,000,000
March 24	[illegible]	60,000,000	[illegible]	[illegible]		60,000,000
March 31	[illegible]	60,000,000	[illegible]	[illegible]		60,000,000
Total		950,000,000	[illegible]	[illegible]	250,000,000	700,000,000

[illegible]

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF MONEY REFUNDED UNDER PROVISIONS OF SECTION 13 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Description of Item	$
Attorney General	
Land Title Registration Fees	298,659
Consumer and Corporate Affairs	
Corporate and Central Registry Fees	209,119
Rentalsman Filing Fees	150
Credit and Debtor Assistance Fees	29
Travel Agents' Registration Fees	90
Motor Dealers' Licensing Fees	59,492
Liquor Control and Licensing Fees	9,129
	288,121
Finance	
Real Property Taxes	2,291,976
Tobacco Taxes	197,172
	2,489,148
Forests	
Harvesting—Stumpage	5,261
Harvesting Rental and Fees	296
Overpayments	[illegible]
Miscellaneous Revenue	9,067
	[illegible]
Lands, Parks and Housing	
Land Leases and Rentals	[illegible]
Transportation and Highways	
Application Fees—Motor Carrier	77,106
Miscellaneous, each under $2,000	9,661
	86,767
Total, 1982-83	[illegible]
Total, 1981-82	[illegible]

Note: Section 13 of the *Financial Administration Act*, 1981 authorizes money to be refunded under the following conditions:

(a) "Money received by the government that is erroneously paid or collected; or
(b) for any purpose that is not fulfilled."

These payments are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF ASSETS AND UNCOLLECTIBLE DEBTS WRITTEN OFF UNDER PROVISION OF SECTION 14 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Description of Item	$
Agriculture and Food	
Farm Products Industry loan (Sun Dew Foods)	7,500
Attorney General	
Provincial Court Fines and Fees	371,680
Consumer and Corporate Affairs	
Miscellaneous	200
Finance	
Social Service Tax	1,528,988
Hotel Room Tax	9,692
Gasoline	3
Motive Fuel Use	1,660
Real Property Tax	1,031,934
Corporation Capital Tax	508,118
Succession Duties	8,573
Logging Tax	56,655
	3,145,623
Forests	
Overpayments	378,227
Health	
Ambulance Fees	1,217,462
Patient Maintenance	9,273,078
	10,490,540
Human Resources	
Bad debt—Woodlands Institution for the Mentally Handicapped	593,622
Industry and Small Business Development	
Travel Industry Development Subsidiary Agreement—low interest loans—	
SWW Holdings	115,000
Co-Hat Holdings	162,500
	277,500
Lands, Parks and Housing	
Land Leases and Rentals	73,380
Provincial Secretary and Government Services	
Miscellaneous, each under $2,000	9,291
Transportation and Highways	
Permits—overseas carriers	7,613
Miscellaneous, each under $2,000	4,426
	12,039
Total 1982-83	15,359,602
Total 1981-82	53,010,074

Note: Section 14 of the *Financial Administration Act, 1981* authorizes an asset, a debt or an obligation to be written off if it is unrealizable or uncollectible. These write-offs are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF DEBTS EXTINGUISHED UNDER PROVISION OF SECTION 15 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Description of Item	$
Environment:	
Conservation Fund Loan Principal, O.I.C. 1698/79	7,604
Total: 1982/83	7,604
Total: 1981/82	0

Note: Section 15 of the *Financial Administration Act*, 1981, authorizes the Lieutenant Governor in Council to forgive in whole or in part, a debt or obligation that is due and owing to the Government.

SCHEDULE OF REMISSIONS UNDER PROVISIONS OF SECTION 16 (1) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Description of Item	$
Social Service Tax	13,420
Total: 1982/83	13,420
Total: 1981/82	26,399

Note: Section 16 (1) of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to remit:

(a) "any tax, royalty, fee or other sum that is paid or payable to the government and that is imposed or authorized to be imposed by an enactment, or

(b) any forfeiture, fine or pecuniary penalty imposed or authorized to be imposed by an enactment, notwithstanding that the whole or part of it is payable to another person"

where he "considers it in the public interest to do so . . . where great public inconvenience, great injustice or great hardship to a person has occurred or is likely to occur." These remissions are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Ministry	Agreement Description	$
Education:		
	National Training Agreement—SkillGrowth Fund	1,520,737
	National Training Agreement—Federal Vocational Training Course Purchase	4,927,035
		6,447,772
Energy, Mines and Petroleum Resources:		
	British Columbia Utilities Commission	662,314
	Staff Exchange with Federal Government	50,448
		712,762
Environment:		
	Provincial Emergency Program Telecommunications	177,290
	Homathko Development Air Studies	14,731
	Ambient Air Monitoring	44,226
	Salmonid Enhancement	77,737
	British Columbia Hydro Snow Pillow	22,317
	British Columbia Hydro Stikine River Basin Agreement	127,227
	Large Scale Base Mapping	103,086
	Pitt Meadows Base Mapping	8,186
	Municipal Base Mapping	47,901
		622,701
Forests:		
	British Columbia Railway	34,484
	Biomass Project	148,128
	Alberta Fire Suppression	444,700
		627,312
Health:		
	Out of Province Hospital Insurance Reciprocal Agreements	11,163,583
	Strongyloids Survey	5,631
	Veterans Hospital Agreement	182,511
		11,351,725
Lands, Parks and Housing:		
	Vernon Boat Launch	4,706
	Winter Cove	42,339
		47,045
Provincial Secretary and Government Services:		
	Historic Site Survey	64,780
	Artifact Purchases	73,250
	Provincial Art Collection	5,000
	Public Archives Canada Film and Graphics	10,000
	Equipment Replacement by Insurance	8,437
	British Columbia Heritage Trust Administration	2,051
		163,518
Employment Development Account:		
	Unemployed Apprentice Job Training	660,340
	Total: 1982/83	20,633,175
	Total: 1981/82	1,646,855

Note: Section 22 (2) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government."

COMBINED FINANCIAL STATEMENTS

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Description of Item	Total Lease Payments
Lease of 70-automobile ferry, *M.V. Quinsam* at $81,130 per month	$
Initial term—April 1, 1983 to March 31, 1985	1,947,120
First option—April 1, 1985 to September 30, 1987	2,433,900
Second option—October 1, 1987 to March 26, 1997	9,248,820
Purchase option, March 26, 1997	310,000
Total: 1982/83	13,939,840
Total: 1981/82	14,913,400

Note: Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31,1983

Description of Item	$
Agricultural Credit Act	
D. and G. Roller	37,818
Cowichan Delta Produce Ltd.	72,518
Deacon Feed Ltd.	129,438
Rodgers Hog Farm	148,414
Total: 1982/83	388,188
Total: 1981/82	1,080,534

Note: Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue and sale of securities. These payments are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT, 1981*
AS AT MARCH 31, 1983

	1983			1982
	Temporary Investments	Long-Term Investments	Total	Total
	$	$	$	$
Obligations of or guaranteed by Canada	40,107,888		40,107,888	3,161,718
Obligations of or guaranteed by a Province	81,947,117	74,376,597	156,323,714	350,841,301
Obligations of or guaranteed by a savings institution	305,268,969		305,268,969	814,767,828
Total	427,323,974	74,376,597	501,700,571	1,168,770,847
Held as follows:				
Temporary Investments (Note 2)	426,388,136		426,388,136	1,094,394,250
Investments in and advances to Crown corporations (Note 8)				
British Columbia Hydro and Power Authority		8,070,096	8,070,096	8,070,096
British Columbia Railway Company		10,235,000	10,235,000	10,235,000
Other assets (Note 10)				
British Columbia Housing and Employment Development Financing Authority	935,838		935,838	
British Columbia Regional Hospital Districts Financing Authority bonds		12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority bonds		44,071,501	44,071,501	44,071,501
Total	427,323,974	74,376,597	501,700,571	1,168,770,847

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT, 1981*
AS AT MARCH 31, 1983—Continued

Temporary Investments	1983		1982
	Book Value		Book Value
	$	$	$
Obligations of or guaranteed by Canada:			
Government of Canada Treasury Bills		40,107,888	3,161,718
Obligations of or guaranteed by the Province:			
British Columbia Assessment Authority	3,950,000		
British Columbia Buildings Corporation	50,000,000		52,492,499
British Columbia Development Corporation	6,659,219		30,053,947
British Columbia Ferry Corporation	302,060		
British Columbia Housing and Employment Development Financing Authority	935,838		
British Columbia Place Ltd.			69,856,945
British Columbia Railway Company			89,061,313
British Columbia Steamship Company (1975) Ltd	100,000		
British Columbia Transit	20,000,000		35,000,000
		81,947,117	276,464,704
Obligations of or guaranteed by a savings institution:			
Canadian Imperial Bank of Commerce	54,109,610		130,083,620
Royal Bank of Canada	43,480,303		173,635,721
Bank of Montreal	22,636,492		135,637,967
Toronto Dominion Bank	84,419,203		162,565,994
Bank of Nova Scotia	12,998,936		98,490,523
Bank of British Columbia			18,372,367
Mercantile Bank	561,320		22,151,370
National Bank			34,665,155
Canadian Commercial Bank	8,000,000		
Lloyds Bank International			5,914,418
Crown Trust	1,089,348		
Royal Bank Mortgage	22,037,541		
Toronto Dominion Mortgage	15,034,745		
Commerce Mortgage Corporation	15,003,863		
Sumitomo Bank New York			5,408,410
Royal Trust	11,198,411		
Dai-Ichi Kangyo Bank			14,917,856
Canada Permanent Trust	2,123,493		
National Trust	1,875,704		
Bank of America	4,200,000		
Barclays Bank of Canada			12,924,427
National Westminster of Canada	6,500,000		
		305,268,969	814,767,828
Total		427,323,974	1,094,394,250

Long-Term Investments	Dates of Maturity	Par Value	Book Value	Book Value
		$	$	$
Obligations of or guaranteed by a Province:				
British Columbia Hydro and Power Authority	2001 - 2004	8,141,000	8,070,096	8,070,096
British Columbia Railway Company	1999	10,235,000	10,235,000	10,235,000
British Columbia Regional Hospital Districts Financing Authority	1991 - 1992	12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority	1988 - 1992	44,092,000	44,071,501	44,071,501
Total		74,468,000	74,376,597	74,376,597

SECTION C

CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE

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CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE FOR THE FISCAL YEAR ENDED MARCH 31, 1983

PREAMBLE

Consolidated Financial Statements are included in the Public Accounts for the third successive year. These statements aggregate the Consolidated Revenue Fund, which comprises the General Fund and Special Purpose Funds, and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government activities and complement Government programs ("provincial" corporations). These corporations are more fully described in Note 1 to these consolidated financial statements. The financial statements of those Crown corporations which have been consolidated have been adjusted to the Government's accounting policies upon consolidation to provide consistent reporting.

Crown corporations which are similar to commercial enterprises and run on commercial lines (termed "commercial" and "transportation" companies) have not been consolidated; the Government's investment in those enterprises has simply been adjusted to reflect the underlying equity in them without adjusting the financial statements of such enterprises to conform with the Government's accounting policies.

These consolidated financial statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in the assessment of these matters.

REPORT OF THE AUDITOR GENERAL ON THE CONSOLIDATED FINANCIAL STATEMENTS INCLUDED IN THE PUBLIC ACCOUNTS OF THE PROVINCE OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the Consolidated Financial Statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1983 as presented in Section C of the Public Accounts, and the related supplementary schedules contained in sub-sections C24 through C29. These financial statements are:

Consolidated Balance Sheet
Consolidated Statement of Taxpayers' Equity
Consolidated Statement of Operating Results
Consolidated Statement of Changes in Cash and Temporary Investments
(including Notes to Consolidated Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly on a consolidated basis the financial position of the Government of the Province of British Columbia as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to the consolidated financial statements applied on a basis consistent with that of the preceding year.

...2

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
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[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY
FOR THE FISCAL YEAR ENDED MARCH 31, [illegible]

	[illegible]	[illegible]	Total	Total
	$	$	$	$
Taxpayers' equity—beginning of year	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]				
[illegible]	[illegible]		[illegible]	[illegible]
[illegible]		[illegible]	[illegible]	[illegible]
Taxpayers' equity—end of year	[illegible]	[illegible]	[illegible]	[illegible]

The accompanying notes and supplementary schedules are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1980

	1980				1979
	Consolidated Revenue Fund [illegible]	Consolidated Crown Corporations [illegible]	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total	Total
	$	$	$	$	$
Revenues					
Taxation	[illegible]			[illegible]	[illegible]
Natural resources	[illegible]	[illegible]		[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contributions from Government of Canada	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contributions from other governments	[illegible]	[illegible]		[illegible]	[illegible]
Total revenues	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenditures					
General government	[illegible]			[illegible]	[illegible]
Protection of persons and property	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transportation and communications	[illegible]	[illegible]		[illegible]	[illegible]
Health and social services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Recreation and cultural services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Education	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Natural resources and primary industries	[illegible]		[illegible]	[illegible]	[illegible]
Trade and industrial development	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Housing	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Aid to local governments	[illegible]	[illegible]		[illegible]	[illegible]
Interest on public debt	[illegible]			[illegible]	[illegible]
Other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total expenditures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net Revenues (Expenditures) For The Year	[illegible]	[illegible]		[illegible]	[illegible]
Increase (Decrease) in Unremitted Equity of Commercial and Transportation Companies [illegible]				[illegible]	[illegible]
Consolidated Net Revenue (Expenditure) for the Year				[illegible]	[illegible]

The accompanying notes and supplementary schedules are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

	1983 $		1982 $	
Balance—Beginning of Year		771,867,030		871,964,770
Operating Transactions				
Revenue	6,739,561,502		7,009,481,479	
Expenditure	7,957,878,798		7,369,337,141	
Net expenditure	(1,218,317,296)		(359,855,662)	
Increase (decrease) in unremitted equity of commercial and transportation companies	(22,880,571)		199,148,209	
Consolidated Net Revenue (Expenditure)	(1,241,197,867)		(160,707,453)	
Add (deduct): non-cash items included in net revenue (see below)	(170,030,898)		(25,290,662)	
cash items applicable to future operations (see below)	(318,641,917)		6,119,130	
Used for operations		(1,729,870,682)		(197,690,269)
Financing Transactions				
Receipts:				
Mortgage principal repayments	24,077,640		25,547,461	
Repayment of investments in and advances to Crown corporations	10,000,000		6,839,000	
Property sales—net	1,500,738		5,628,096	
Repayments of other assets	49,121,778		12,809,060	
Debt issues of consolidated entities	1,878,987,813		111,618,000	
	1,969,449,748		172,568,119	
Disbursements:				
Mortgages issued	97,311,561		26,496,757	
Investments in and advances to Crown corporations	17,481,000		95,000,000	
Investments in other assets	69,459,221		12,170,917	
Debt retirement	508,927,456		70,377,081	
	697,069,646		168,577,810	
Derived from financing transactions		1,272,380,102		97,592,529
Decrease in Cash and Temporary Investments		(457,490,580)		(100,097,740)
Balance—End of Year		314,376,450		771,867,030

CONSOLIDATED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

	1983 $	1982 $
Non-Cash Items Included in Consolidated Net Revenue		
Change in accounts receivable	(117,126,516)	(115,477,190)
Change in amounts due from Crown corporations	(5,601,269)	(1,176,819)
Change in inventories	(7,265,148)	(201,771)
Change in accounts payable and due to Crown corporations	(31,616,536)	261,772,602
British Columbia Resources Investment Corporation — Donation of shares		29,019,744
(Increase) decrease in unremitted equity of commercial and transportation companies	22,080,971	(109,140,209)
	(139,528,498)	(23,288,962)
Cash Items Applicable to Future Operations		
Change in prepaid program costs	(66,626,577)	(72,608,150)
Change in deferred charges	(62,567,936)	
Change in deferred revenue	12,550,708	79,087,660
	(116,643,805)	6,479,510

The accompanying notes and supplementary schedules are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) the General Fund, which includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;
- (ii) the Special Purpose Funds, which comprise all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;
- (iii) Crown Service corporations, which are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies which are considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on page C 74.

Separate financial statements for all entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section E of the Public Accounts.

The Province's four capital financing authorities are not recorded in these financial statements because they are designed to finance institutions managed by separately elected and appointed authorities. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance (Motor Vehicle) Act Fund have neither been consolidated nor recorded on an equity basis because it operates as a self sustaining entity.

Financial statements for all major Provincial government entities as well as those for all public bodies which are audited by the Auditor General are included in Section E of the Public Accounts.

In addition, the Consolidated Balance Sheet discloses, on a memorandum basis, Trust Funds Under Administration, which includes trust deposits, sinking funds, certain insurance funds and superannuation funds administered by the Government but over which it has no power of appropriation. Details of Trust Funds under Administration are contained in Section D of the Public Accounts.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Purpose Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

No adjustments are made on consolidation to those consolidated entities whose fiscal year ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these Consolidated financial statements, is specifically expressed as follows:

Revenue

Payments to the Province from the Federal Government under the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977*, including certain taxes on income, are recorded on a cash basis because of the complexities and uncertainties involved in their estimation. With this exception, all revenue is recorded on an accrual basis.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

1. Significant Accounting Policies—Continued

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when they are paid. With this exception, all expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are recorded when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are recorded at the time the funds are disbursed.

Recoveries of expenditures may be permitted as a credit to the appropriate expenditure account when

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;

(ii) prior Treasury Board approval has been given and they have been properly disclosed in the *Estimates*; and

(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year end.

Foreign Currency Translation

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

(d) SPECIFIC ITEMS

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year end. Those issued subsequent to the year end relating to the previous year are included with accounts payable.

Temporary investments represent short term investments, including those of Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

Accounts Receivable

All amounts receivable at the year end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Due From Crown Corporations and Agencies

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. No provision for doubtful collection has been considered necessary with respect to these accounts.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Prepaid Program Costs

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

1. Significant Accounting Policies—Continued

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Investments in Crown Corporations—at Equity

Investments in those Crown corporations which have been identified as Transportation and Commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Province records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

Property Under Development

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

Deferred Charges and Other Assets

Deferred charges including unamortized debt discounts are long-term prepayments for expenditure, other than of a capital nature, the benefit of which will extend over a period of years.

Other assets include loans, investments and advances which are recorded at cost adjusted for any permanent impairment in value.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received prior to the year end in payment of revenue that will be earned in subsequent fiscal years.

Guaranteed Debt

Guaranteed debt represents debt of municipalities and other governments, Provincial Crown corporations, agencies and private enterprises guaranteed by the Province as to net principal and accrued interest outstanding.

2. Cash and Temporary Investments

Included in temporary investments are bonds and notes of certain Crown corporations amounting to $27,061,279 (1982: $154,115,260).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

3. Accounts Receivable

	1983 $	1982 $
Government of Canada	36,746,297	57,361,113
British Columbia municipalities—*re* shared-cost programs	31,452,207	3,085,286
Taxes receivable	199,267,254	186,112,181
Timber royalty, stumpage and range fees	43,005,413	39,178,627
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other	193,444,050	54,663,708
Ministerial advances and sundry agencies	3,928,265	4,466,758
Trade accounts and other receivables of the		
Crown Land	1,578,836	24,866,190
British Columbia Liquor Distribution Branch	586,537	680,165
Provincial Home Acquisition		3,405,000
Queen's Printer	208,827	135,057
Lottery Fund	8,180,431	3,108,664
Farm Income Assurance Fund	22,086,749	14,661,300
Accrued interest receivable	11,743,546	20,105,948
Land sales—principal	4,659,831	5,094,748
Water and power licence fees	510,568	548,760
Court fees	4,192,040	6,508,689
Sundry fees	16,007,173	8,358,615
Financial Administration Act, sec. 22	7,643,822	
Miscellaneous accounts receivable	2,108,020	809,862
Accounts receivable of consolidated Crown corporations		
British Columbia Buildings Corporation	2,764,000	4,480,000
British Columbia Health Care Research Foundation	122,809	240,218
British Columbia Heritage Trust	66,292	80,120
British Columbia Housing Management Commission	8,938,565	7,950,097
British Columbia Petroleum Corporation	60,249,174	64,524,214
British Columbia Place Ltd.	1,340,000	12,744,000
British Columbia Systems Corporation	703,097	
Creston Valley Wildlife Management Authority Trust Fund		190
Discovery Foundation	164,709	115,964
Expo 86 Corporation	25,976	43,311
Health Facilities Association of British Columbia	706,710	1,003,641
Knowledge Network of the West Communications Authority	1,812,200	74,000
Legal Services Society	91,121	109,666
Medical Services Commission of British Columbia	671,232	1,676,976
Provincial Capital Commission	140,002	132,897
Science Council of British Columbia	90,296	98,812
University of British Columbia Health Sciences Centre		833,000
	619,666,702	510,740,166

4. Due From Crown Corporations and Agencies

	1983 $	1982 $
British Columbia Assessment Authority	6,700	
British Columbia Cellufone Company	11,765	
British Columbia Development Corporation	1,115,981	6,101
British Columbia Educational Institutions Capital Financing Authority		1,110,087
British Columbia Ferry Corporation	1,749,930	9,289,072
British Columbia Hydro and Power Authority	12,689,860	8,121,878
British Columbia Railway Company	210,456	
British Columbia School Districts Capital Financing Authority		6,793
British Columbia Steamship Company (1975) Ltd.	6,514	
British Columbia Transit	864,000	
Insurance Corporation of British Columbia	1,611,565	420,000
Workers' Compensation Board of British Columbia	2,986,930	1,910,179
Other	398,580	1,930,197
	22,596,961	17,806,182

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

5. Mortgages Receivable

	1983	1982
	$	$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4 per cent to 22¼ per cent	36,017,100	34,753,258
Provincial Home Acquisition—first and second mortgages pursuant to the *Provincial Home Acquisition Act* and the *Home Conversion and Leasehold Loan Act*, fully secured, with terms of up to 25 years and interest rates varying from 8¼ per cent to 15 per cent (net of provision for doubtful recoveries of $500,000)	214,298,039	149,400,504
Mortgages receivable in the following Crown corporations		
British Columbia Heritage Trust	154,696	155,508
British Columbia Petroleum Corporation		127,844
British Columbia Place Ltd	2,655,000	155,000
Health Facilities Association of British Columbia	5,243,223	4,712,021
	258,368,058	189,304,135

6. Prepaid Program Costs

	1983	1982
	$	$
British Columbia Petroleum Corporation, prepaid gas	65,536,556	34,634,188
Guaranteed Available Income for Need Act	56,831,444	32,676,327
Hospital Insurance Act	23,333,800	
Other	11,775,107	5,537,815
	157,476,907	72,848,330

7. Inventories

	1983	1982
	$	$
British Columbia Liquor Distribution Branch	39,893,813	35,175,457
Ministry of Education	275,716	244,019
Ministry of Environment	559,517	406,355
Ministry of Finance	2,425,820	
Ministry of Health	1,196,036	2,251,122
Ministry of Labour	164,643	33,632
Ministry of Municipal Affairs	1,500	
Ministry of Provincial Secretary and Government Services	858,686	
	45,375,731	38,110,585

8. Investments in Crown Corporations—at equity

	1983			1982
	Shares and Advances	Unremitted Equity	Total	Total
	$	$	$	$
British Columbia Cellulose Company	2	3,879,073	3,879,075	9,071,627
British Columbia Development Corporation	57,981,000	353,299	58,334,299	49,515,155
British Columbia Ferry Corporation	5,849,700	1,288,809	7,138,509	42,392,509
British Columbia Harbours Board		21,997,000	21,997,000	28,239,270
British Columbia Hydro and Power Authority	8,070,096	493,821,000	501,891,096	520,651,096
British Columbia Railway Company	10,235,001	30,319,000	40,554,001	(744,999)
British Columbia Steamship Company (1975) Ltd	5	2,087,808	2,087,813	1,042,104
British Columbia Transit	55,000,000	(590,000)	54,410,000	58,410,908
Housing Corporation of British Columbia	1	4,076,000	4,076,001	4,707,001
Insurance Corporation of British Columbia		12,494,000	12,494,000	12,470,000
Ocean Falls Corporation		(37,203,213)	(37,203,213)	(38,133,265)
Pacific Coach Lines Limited	2	5,556,194	5,556,196	4,991,831
Surrey Farm Products Investments Ltd	1	(589,614)	(589,613)	(588,502)
	137,135,808	537,489,356	674,625,164	692,024,735

For details of the computation of these figures see pages C 26 and C 27.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

8. Investments in Crown Corporations—at equity—Continued

(a) *British Columbia Railway Company*

The Province holds the entire issued share capital of the British Columbia Railway Company (the Railway) and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was $230,572,900 and, at March 31, 1983 the amount of the debt guaranteed by the Province (net of sinking funds) was $876,650,456.

During the year ended March 31, 1980, in view of the cumulative deficit of the Railway, the Province's investment, which amounted to $185,572,900 at March 31, 1980, was written down to one dollar. An additional investment of $45 million made in March 1982 has been written off.

During the year ended March 31, 1982 the Government provided $70 million to be applied against the historic debt service charges of the Railway for its fiscal year ended January 1, 1982. The Government has provided an additional $70 million in the current year and intends to provide for the historic debt service charges on an ongoing basis.

The Railway's historic debt service charges for each of the next five fiscal years ending March 31, 1984 through March 31, 1988 are estimated to be $78.1, $78.1, $77.9, $78.5 and $77.0 million respectively.

(b) *Ocean Falls Corporation*

The Province, through Ocean Falls Corporation (the Corporation), is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of $789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated $12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year. In calculating the unremitted equity, full adjustment has been made to reflect this write down. After the debt to the Province had been forgiven, the Corporation had outstanding obligations of approximately $40 million at March 31, 1983.

No provision has been made in these consolidated financial statements for the existing liabilities of the Corporation. However, in order to prevent the accumulation of interest on the Corporation's loans, arrangements were continued during the year with a financial institution under which the Government maintains a deposit account equal to the Corporation's loan. No interest is to be earned on this deposit. In turn no interest is to be charged on the Corporation's loans. This arrangement will be maintained until a final evaluation of the Corporation's business is made.

(c) *Housing Corporation of British Columbia*

The operations of the Corporation are in the process of voluntary liquidation and the investment of $6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at the nominal value of $1 plus unremitted equity of $4,076,000.

9. Property Under Development

	1983	1982
	$	$
Crown Land—real estate	64,502,224	66,006,762

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

10. Fixed Assets

The values of fixed assets listed below are recorded in the accounts of the various consolidated entities, but for the purposes of these consolidated financial statements, the amounts have been reduced to a nominal value of $1 to conform with the accounting policies of the Government.

	1983			1982
	Cost	Accumulated Depreciation and Amortization	Net	Net
	$	$	$	$
British Columbia Buildings Corporation	634,601,000	94,462,000	540,139,000	506,447,000
British Columbia Heritage Trust	745,902		745,902	285,619
British Columbia Housing Management Commission	586,589	368,977	217,612	427,684
British Columbia Petroleum Corporation	476,751	220,270	256,481	288,068
British Columbia Place Ltd	221,001,000	127,000	220,874,000	132,811,000
British Columbia Systems Corporation	56,783,000	4,198,000	52,585,000	26,713,000
Discovery Foundation	8,930,108	68,797	8,861,311	18,811,172
Expo 86 Corporation	3,009,802	36,396	2,973,406	89,510
Knowledge Network of the West Communications Authority	1,977,590	678,855	1,298,735	996,177
Provincial Rental Housing Corporation	88,950,082	11,567,179	77,382,903	78,403,124
	1,017,061,824	111,727,474	905,334,350	765,272,354

Consolidated entity assets, excluding land, are depreciated or amortized in the accounts of the individual entities primarily on a straight line basis over their estimated useful lives which range from 3 to 50 years.

11. Deferred Charges and Other Assets

	1983	1982
Investments—	$	$
British Columbia Regional Hospital Districts Financing Authority bonds	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority bonds	44,071,501	44,071,501
British Columbia Resources Investment Corporation	617	617
British Columbia Housing and Employment Development Financing Authority	935,838	
WLC Development Ltd	1	
Loans under the—		
Farm Product Industry Act	670,277	1,842,728
Ministry of Industry and Small Business Development Act	27,724,794	26,000,050
Agricultural Land Development Act	19,395,812	19,040,180
Oyster Seed Program	18,151	38,201
Advances—		
City of Penticton	150,000	150,000
British Columbia Central Credit Union under Housing Initiative Program Agreement	172,215,965	183,245,637
Homeowner Assistance Act	39,198,096	
Agricultural Land Commission Act	641,775	
Deferred charges—Consolidated Revenue Fund	8,720,920	
Deferred charges—Consolidated Crown Corporations—		
British Columbia Buildings Corporation	43,767,000	
British Columbia Petroleum Corporation	299,506	
British Columbia Place Ltd	866,000	
Discovery Foundation	3,225,660	
Expo 86 Corporation	5,506,278	
Health Facilities Association of British Columbia	117,964	
Provincial Capital Commission	4,608	
	379,530,763	286,388,914

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

12. Accounts Payable and Accrued Liabilities

	1983 $	1982 $
Consolidated Revenue Fund	432,284,465	459,022,835
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation	44,038,856	31,975,757
British Columbia Health Care Research Foundation	1,642,277	1,085,951
British Columbia Heritage Trust	26,243	31,280
British Columbia Housing Management Commission	1,945,104	2,996,950
British Columbia Petroleum Corporation	24,326,513	40,925,194
British Columbia Place Ltd.	22,387,000	13,140,000
British Columbia Systems Corporation	15,367,485	12,585,754
Creston Valley Wildlife Management Authority Trust Fund	764	6,804
Discovery Foundation	696,571	1,863,073
Expo 86 Corporation	2,363,182	318,949
Health Facilities Association of British Columbia	5,249,514	6,395,662
Knowledge Network of the West Communications Authority	393,341	709,953
Legal Services Society	3,127,363	368,159
Medical Services Commission of British Columbia	90,363,868	95,790,009
Provincial Capital Commission	177,306	265,204
Provincial Rental Housing Corporation	4,455,830	12,848,262
Science Council of British Columbia	42,670	145,973
University of British Columbia Health Sciences Centre		2,456,000
Universities Council	25,455	15,499
	648,913,807	682,947,268

13. Due to Crown Corporations and Agencies

	1983 $	1982 $
British Columbia Assessment Authority	20,470	
British Columbia Development Corporation	927,000	
British Columbia Ferry Corporation	6,075,609	
British Columbia Hydro and Power Authority		7,796,175
British Columbia Transit (formerly Urban Transit Authority)		2,122,956
Insurance Corporation of British Columbia	3,896,893	
Simon Fraser University	1,276,191	828,085
University of British Columbia	3,330,664	2,687,615
University of British Columbia Health Sciences Centre	26,473	
University of Victoria	940,596	860,240
	16,493,996	14,295,071

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

10. Fixed Assets

The values of fixed assets listed below are recorded in the accounts of the various consolidated entities, but for the purposes of these consolidated financial statements, the amounts have been reduced to a nominal value of $1 to conform with the accounting policies of the Government.

	1983			1982
	Cost	Accumulated Depreciation and Amortization	Net	Net
	$	$	$	$
British Columbia Buildings Corporation	634,601,000	94,462,000	540,139,000	506,447,000
British Columbia Heritage Trust	745,902		745,902	285,619
British Columbia Housing Management Commission	586,589	368,977	217,612	427,684
British Columbia Petroleum Corporation	476,751	220,270	256,481	288,068
British Columbia Place Ltd.	221,001,000	127,000	220,874,000	132,811,000
British Columbia Systems Corporation	56,783,000	4,198,000	52,585,000	26,713,000
Discovery Foundation	8,930,108	68,797	8,861,311	18,811,172
Expo 86 Corporation	3,009,802	36,396	2,973,406	89,510
Knowledge Network of the West Communications Authority	1,977,590	678,855	1,298,735	996,177
Provincial Rental Housing Corporation	88,950,082	11,567,179	77,382,903	78,403,124
	1,017,061,824	111,727,474	905,334,350	765,272,354

Consolidated entity assets, excluding land, are depreciated or amortized in the accounts of the individual entities primarily on a straight line basis over their estimated useful lives which range from 3 to 50 years.

11. Deferred Charges and Other Assets

	1983	1982
Investments—	$	$
British Columbia Regional Hospital Districts Financing Authority bonds	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority bonds	44,071,501	44,071,501
British Columbia Resources Investment Corporation	617	617
British Columbia Housing and Employment Development Financing Authority	935,838	
WLC Development Ltd.	1	
Loans under the—		
Farm Product Industry Act	670,277	1,842,728
Ministry of Industry and Small Business Development Act	27,724,794	26,000,050
Agricultural Land Development Act	19,395,812	19,040,180
Oyster Seed Program	18,151	38,201
Advances—		
City of Penticton	150,000	150,000
British Columbia Central Credit Union under Housing Initiative Program Agreement	172,215,965	183,245,637
Homeowner Assistance Act	39,198,096	
Agricultural Land Commission Act	641,775	
Deferred charges—Consolidated Revenue Fund	8,720,920	
Deferred charges—Consolidated Crown Corporations—		
British Columbia Buildings Corporation	43,767,000	
British Columbia Petroleum Corporation	299,506	
British Columbia Place Ltd.	866,000	
Discovery Foundation	3,225,660	
Expo 86 Corporation	5,506,278	
Health Facilities Association of British Columbia	117,964	
Provincial Capital Commission	4,608	
	379,530,763	286,388,914

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

12. Accounts Payable and Accrued Liabilities

	1983 $	1982 $
Consolidated Revenue Fund	432,284,465	459,022,835
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation	44,038,856	31,975,757
British Columbia Health Care Research Foundation	1,642,277	1,085,951
British Columbia Heritage Trust	26,243	31,280
British Columbia Housing Management Commission	1,945,104	2,996,950
British Columbia Petroleum Corporation	24,326,513	40,925,194
British Columbia Place Ltd.	22,387,000	13,140,000
British Columbia Systems Corporation	15,367,485	12,585,754
Creston Valley Wildlife Management Authority Trust Fund	764	6,804
Discovery Foundation	696,571	1,863,073
Expo 86 Corporation	2,363,182	318,949
Health Facilities Association of British Columbia	5,249,514	6,395,662
Knowledge Network of the West Communications Authority	393,341	709,953
Legal Services Society	3,127,363	368,159
Medical Services Commission of British Columbia	90,363,868	95,790,009
Provincial Capital Commission	177,306	265,204
Provincial Rental Housing Corporation	4,455,830	12,848,262
Science Council of British Columbia	42,670	145,973
University of British Columbia Health Sciences Centre		2,456,000
Universities Council	25,455	15,499
	648,913,807	682,947,268

13. Due to Crown Corporations and Agencies

	1983 $	1982 $
British Columbia Assessment Authority	20,470	
British Columbia Development Corporation	927,000	
British Columbia Ferry Corporation	6,075,689	
British Columbia Hydro and Power Authority		7,796,175
British Columbia Transit (formerly Urban Transit Authority)		2,122,956
Insurance Corporation of British Columbia	3,896,893	
Simon Fraser University	1,276,191	828,085
University of British Columbia	3,330,684	2,687,615
University of British Columbia Health Sciences Centre	26,473	
University of Victoria	940,596	860,240
	16,493,996	14,295,071

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

14. Deferred Revenue

	1983 $	1982 $
Taxation—property tax	6,288,520	
Natural Resources Revenue—		
Minerals—permits and fees	19,041,000	15,351,694
Water resources—water rentals and recording fees	43,934,002	39,333,606
Timber sales	5,148,615	
Miscellaneous forest receipts	538,831	
Other Revenue—		
Beautiful British Columbia Magazine	1,073,250	
Land leases	2,963,212	3,551,529
Miscellaneous sales and services	1,683,399	2,464,030
Contributions From Other Governments—		
Canada—Canada Assistance Plan	7,712,328	9,113,022
Other shared cost programs	2,888,333	
Deferred Revenue of consolidated Crown corporations:		
British Columbia Housing Management Commission	270,480	50,355
British Columbia Petroleum Corporation	14,533,618	5,358,515
British Columbia Place Ltd.	536,000	
British Columbia Systems Corporation	1,539,000	2,200,000
Discovery Foundation	69,970	
Medical Services Commission of British Columbia	31,619,002	29,920,123
Provincial Capital Commission	8,653	10,741
	139,848,213	107,353,615

15. Unmatured Debt

		Less			
	1983 Gross Debt $	Sinking Funds Net $	Debt Held by Consolidated Entities $	1983 Net Debt $	1982 Net Debt $
Debt issued by:					
Consolidated Revenue Fund	883,147,790			883,147,790	183,147,790
Crown Corporations:					
British Columbia Buildings Corporation	685,815,000	15,415,000	141,788,000	528,612,000	204,932,000
British Columbia Petroleum Corporation	30,000,000			30,000,000	
British Columbia Systems Corporation	63,422,000	611,000		62,811,000	8,559,000
Health Facilities Association of British Columbia	84,807,186	5,041,582		79,765,604	46,211,791
Provincial Rental Housing Corporation	74,948,183		28,236,399	46,711,784	47,139,238
	1,822,140,159	21,067,582	170,024,399	1,631,048,178	489,989,819

Debt repayment due in the next fiscal year is $783 million and due within the next five years is $1,230 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section G for Crown corporations' financial statements and to the Schedule of Unmatured Debt in Section B for Combined General and Special Purpose Fund details.

16. Contingencies and Commitments

(a) Guaranteed Debt

Guaranteed debt as at March 31, 1983 totalled $10,825 million. Included in guaranteed debt is the debt of municipalities and other local governments, Provincial Crown corporations and private enterprises guaranteed by the Province and Provincial Crown corporations as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on pages C 28 and C 29 for details.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

16. Contingencies and Commitments—*Continued*

(b) Contingent Liabilities

(i) General

There are various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these consolidated financial statements.

(ii) British Columbia Hydro and Power Authority (B.C. Hydro)

The powerplant and concrete dam contractor on the Revelstoke Project has made claims that he had to incur substantial unanticipated costs. The contractor has submitted claims with respect to the work performed to December 25, 1982 to a maximum amount of $108,313,557.

Also in February 1983, B.C. Hydro received from the earthfill dam contractor on the Revelstoke Project, a submission claiming reimbursement to completion of the work in the amount of $15,295,284 which is presently under review.

It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction costs and included in fixed assets.

(iii) British Columbia Transit (formerly Urban Transit Authority)

During the fiscal year 1981/82, $60,000,000 was received from the Government of Canada to be applied to the purchase of vehicles and the prebuild section of the advanced light rapid transit project. British Columbia Transit is contingently liable for repayment of some or all of the funds until such time as certain provisions of the agreement dated February 26, 1982 have been completed.

(c) General Commitments

In addition, at the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of $75 million and commitments for capital construction projects totalling approximately $194 million. Minimum payments under leases and other operating commitments total approximately $164 million over the next five years.

Approved capital commitments for those entities reported on the equity basis total approximately $1,189 million and minimum payments under operating leases total approximately $77 million over the next five years.

(d) British Columbia Railway Company—Tumbler Ridge Branch Line

The British Columbia Railway Company (the Railway) is constructing the Tumbler Ridge Branch Line for the North East Coal Project to be completed in 1983 at a total estimated construction cost of $455 million (exclusive of interest). It is the intent of the Province to ensure that the Railway fully recovers the project's construction costs by contributing equity capital financing as permitted by economic conditions. The Province will recover a portion of these costs from revenue generated by this project.

Until such time as the project's construction costs are fully recovered by the Railway, the Province intends to ensure that the Railway recovers the financing costs related to this project by:

—subscribing for equity capital equivalent to the amount of interest capitalized by the Railway to the date of operations of the line, and

—subsequent to the date of operations, providing annual grants equivalent to the amount of interest charged by the Railway to its operations.

The Province subscribed for equity capital of $45 million during the 1981/82 fiscal year and an additional $16 million on July 1, 1983 which reimburses the Railway for capitalized interest incurred.

The Railway will incur, in relation to this project, the cost of additional coal related rolling stock and equipment as well as the cost of upgrading other facilities and improving lines in addition to the Tumbler Ridge Branch Line. It is anticipated that the Railway will recover these costs from increased revenues generated by this project. However, the Province has assured the Railway that if revenues are not sufficient to cover these costs that the Railway will be kept whole.

(e) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

16. Contingencies and Commitments—Continued

	Public Service Superannuation as at March 31, 1980	Teachers' Pension as at December 31, 1980
	$	$
Assets		
Fund	1,069,594,000	716,697,000
Present value of future contributions	1,071,750,000	1,805,273,000
	2,141,344,000	2,521,970,000
Unfunded Liability	631,172,000	1,019,270,000
Total Actuarial Liability	2,772,516,000	3,541,240,000
Next valuation will be	Mar. 31, 1984	Dec. 31, 1984

Key actuarial assumptions on which these balance sheets are based differ. Major assumptions include the amount of salary growth, the interest rate on fund assets, mortality rates, withdrawal rates and retirement age.

For the Public Service Superannuation Fund the actuarial report indicates that present funding levels would amortize the unfunded liability in 30 years. However, the *Pension (Public Service) Amendment Act, 1983* which received first reading on July 7, 1983 changes the contribution method to one under which the unfunded liability is never amortized but remains at about a constant proportion of total payrolls.

Teachers' Pension Fund uses a contribution method under which the unfunded liability is never amortized but remains at about a constant proportion of total payrolls. The actuarial report indicated that the unfunded liability was not a threat to the continued payment of pensions nor to the financial health of the plan.

See Section H of the Public Accounts for further details of these plans.

17. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1982 cumulative actuarial liabilities exceeded the funded balances by approximately $504 million. The balance of the unfunded liability now exceeds one year's total class income.

18. Subsequent Events

Ocean Falls Corporation

During the 1983 summer session of the Legislature the Government introduced the *Ocean Falls Corporation Repeal Act*, (Bill 30). The purpose of this Act, which is to come into force by regulation of the Lieutenant Governor in Council, is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown.

British Columbia Cellulose Company

During the 1983 summer session of the Legislature the Government introduced the *British Columbia Cellulose Company Repeal Act* (Bill 29) which was to dissolve the Company and transfer all properties and liabilities to the Crown. The Act is to come into force by regulation of the Lieutenant Governor in Council.

British Columbia Harbours Board

During the 1983 summer session of the Legislature the Government introduced the *Harbour Board Repeal Act* (Bill 25) which is to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

Pacific Coach Lines Ltd.

In the budget speech of July 7, 1983 the Government announced its intention to sell Pacific Coach Lines Ltd. and is presently in the process of negotiating the sale.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

18. Subsequent Events—Continued

British Columbia Systems Corporation

The Government has announced its decision to sell the British Columbia Systems Corporation. Details of the sale have not been finalized.

Fiscal Stabilization Program

The Province has made a claim against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Established Programs Financing Act*, 1977. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. Final settlement to the Province must be made no later than May 31, 1985, and will be credited to revenue in the year in which it is received.

19. Comparatives

Certain of the comparative figures for the year ended March 31, 1982 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results as previously reported.

CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

CROWN SERVICE CORPORATIONS
RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES
RECORDED ON CONSOLIDATED BASIS

British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
British Columbia Petroleum Corporation
British Columbia Place Ltd.
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Expo 86 Corporation
Health Facilities Association of British Columbia
Knowledge Network of the West Communications Authority
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
Science Council of British Columbia
Universities Council

TRANSPORTATION AND COMMERCIAL ENTERPRISES
RECORDED ON EQUITY BASIS

British Columbia Cellulose Company
British Columbia Development Corporation
British Columbia Ferry Corporation
British Columbia Harbours Board
British Columbia Hydro and Power Authority
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit (Formerly Urban Transit Authority)
Housing Corporation of British Columbia
Insurance Corporation of British Columbia—excluding the Insurance (Motor Vehicle) Act Fund
Metro Transit Operating Company
Ocean Falls Corporation
Pacific Coach Lines Limited
Surrey Farm Products Investments Ltd.

NOTE: University of British Columbia Health Sciences Centre became a Hospital Society effective March 31, 1982 and is no longer consolidated with Provincial Corporations and Agencies.

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1983

SCHEDULE OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS

	1983						1982
				Accounting Policy Adjustments[1]			
	Earnings (losses) per consolidated Crown corporations' financial statements $	Adjustments to net assets per consolidated Crown corporations' financial statements $	Earnings (losses) prior to consolidation $	Write-off of fixed assets $	Other $	**Net earnings (losses) for the year $**	**Net earnings (losses) for the year $**
Crown Service Corporations							
British Columbia Buildings Corporation	16,579,000		16,579,000	(46,059,000)	4,786,069	**(24,693,931)**	**(62,612,176)**
British Columbia Systems Corporation	20,000		20,000	(25,872,000)	(6,280,000)	**(32,132,000)**	**(15,713,000)**
	16,599,000		16,599,000	(71,931,000)	(1,493,931)	**(56,825,931)**	**(78,325,176)**
Provincial Corporations and Agencies							
British Columbia Health Care Research Foundation	(162,390)		(162,390)	(260,783)		**(423,173)**	**154,859**
British Columbia Heritage Trust	324,947		324,947			**324,947**	**895,852**
British Columbia Housing Management Commission	1,101,583	(78,813)	1,022,770	210,072	4,609,474	**5,842,316**	**1,734,455**
British Columbia Petroleum Corporation	96,048,923	(92,589,212)	3,459,711	31,587	(3,459,711)	**31,587**	**843,748**
British Columbia Place Ltd.				(88,063,000)	(65,000,000)	**(153,063,000)**	**(9,086,435)**
Creston Valley Wildlife Management Authority Trust Fund	22,593		22,593		(7,514)	**15,079**	**48,631**
Discovery Foundation	(3,458,931)	(823,632)	(4,282,563)	9,949,861	1,000,000	**6,667,298**	**(12,891,105)**
Expo 86 Corporation		(384,449)	(384,449)	(2,883,896)		**(3,268,345)**	**228,676**
Health Facilities Association of British Columbia	(27,135,324)		(27,135,324)		12,287	**(27,123,037)**	**(8,354,277)**
Knowledge Network of the West Communications Authority	655,303		655,303	(302,558)		**352,745**	**428,788**
Legal Services Society	(1,495,291)	(414,829)	(1,910,120)			**(1,910,120)**	**442,595**
Medical Services Commission of British Columbia	(6,526,307)		(6,526,307)			**(6,526,307)**	**(57,664,334)**
Provincial Capital Commission	(34,372)		(34,372)		(791)	**(35,163)**	**50,345**
Provincial Rental Housing Corporation	1,024,846	(1,024,846)		1,020,221	(35,568)	**984,653**	**3,396,676**
Science Council of British Columbia	(411,059)		(411,059)			**(411,059)**	**2,162,241**
Universities Council	21,245		21,245			**21,245**	**85,669**
University of British Columbia Health Sciences Centre[2]					1,234,000	**1,234,000**	**4,014,604**
	59,975,766	(95,315,781)	(35,340,015)	(80,298,496)	(61,647,823)	**(177,286,334)**	**(73,509,012)**
Total	76,574,766	(95,315,781)	(18,741,015)	(152,229,496)	(63,141,754)	**(234,112,265)**	**(151,834,188)**

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[1] Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in note 1, Basis of Accounting, page C 12.

[2] University of British Columbia Health Sciences Centre became a Hospital Society by means of a transfer agreement with the University of British Columbia, effective March 31, 1982, and it is no longer considered appropriate to consolidate this entity. Net equity has been written off in the current year.

CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1983

SCHEDULE OF EQUITY IN COMMERCIAL ENTERPRISES

	1983							
	British Columbia Cellulose Company	British Columbia Development Corporation[1]	British Columbia Hydro and Power Authority[2]	Housing Corporation of British Columbia	Insurance Corporation of British Columbia[3]	Ocean Falls Corporation	Surrey Farm Products Investments Ltd	**Total**
	$	$	$	$	$	$	$	**$**
Earnings (losses) for the year before extraordinary items	(192,552)	(6,661,856)	58,240,000	467,000	24,000	(2,219,948)	(1,111)	**49,655,533**
Extraordinary items			(77,000,000)					**(77,000,000)**
Net earnings (losses) for the year	(192,552)	(6,661,856)	(18,760,000)	467,000	24,000	(2,219,948)	(1,111)	**(27,344,467)**
Unremitted earnings (losses)—beginning of year	9,071,625	7,015,155	512,581,000	4,707,000	12,470,000	(49,967,670)	(588,503)	**495,288,607**
Transfers to Government	(5,000,000)			(3,000,000)				**(8,000,000)**
Unremitted earnings (losses)—end of year	3,879,073	353,299	493,821,000	2,174,000	12,494,000	(52,187,618)	(589,614)	**459,944,140**
Equity contributed and transferred				1,902,000		14,984,405		**16,886,405**
Unremitted equity—end of year	3,879,073	353,299	493,821,000	4,076,000	12,494,000	(37,203,213)	(589,614)	**476,830,545**
Recorded by the Government:								
Shares and other investments	2	42,500,000	8,070,096	1			1	**50,570,100**
Advances		15,481,000						**15,481,000**
Total Equity	3,879,075	58,334,299	501,891,096	4,076,001	12,494,000	(37,203,213)	(589,613)	**542,881,645**

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[1] The amount shown above for the British Columbia Development Corporation does not include $32,282,685 of the Government of British Columbia's funds held in trust and administered by the Corporation under the Low Interest Loan Assistance Program (L.I.L.A.).

[2] The amount shown as an extraordinary item for the British Columbia Hydro and Power Authority ($77,000,000) represents the write-off of the Hat Creek project costs.

[3] The amount shown above for the Insurance Corporation of British Columbia does not include the activities of the Insurance (Motor Vehicle) Act Fund, which operates as a self-sustaining entity; the profit for the year ended December 31, 1982 in this Fund was $3,200,000.

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1983

SCHEDULE OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES

	1983										1982
	British Columbia Ferry Corporation	British Columbia Harbours Board	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd	British Columbia Transit	Metro Transit Operating Company	Pacific Coach Lines Limited	Transportation Companies Total	Commercial Enterprises (page C 26)	Transportation Companies and Commercial Enterprises Total	Transportation Companies and Commercial Enterprises Total
	$	$	$	$	$	$	$	$	$	$	$
Earnings (losses) for the year before Provincial grants	(78,961,000)	3,757,730	(40,126,000)	(942,016)	(80,584,908)		(7,252,427)	(204,108,621)	49,655,533	(154,453,088)	(73,758,870)
Provincial grants	43,000,000		58,710,000		76,584,000		7,816,792	186,110,792		186,110,792	204,253,664
Earnings and (losses) for the year before extraordinary items	(35,961,000)	3,757,730	18,584,000	(942,016)	(4,000,908)		564,365	(17,997,829)	49,655,533	31,657,704	130,494,794
Extraordinary items	1,153,000							1,153,000	(77,000,000)	(75,847,000)	
Net earnings (losses) for the year	(34,808,000)	3,757,730	18,584,000	(942,016)	(4,000,908)		564,365	(16,844,829)	(27,344,467)	(44,189,296)	130,494,794
Unremitted earnings (losses)—beginning of year[2]	36,542,809	18,239,270	(332,690,000)	(6,657,901)	3,410,908		2,500,463	(278,654,451)	495,288,607	216,634,156	21,485,947
Transfers from (to) Government	(446,000)							(446,000)	(8,000,000)	(8,446,000)	64,653,415
Unremitted earnings (losses)—end of year[2]	1,288,809	21,997,000	(314,106,000)	(7,599,917)	(590,000)		3,064,828	(295,945,280)	459,944,140	163,998,860	216,634,156
Equity contributed and transferred[2]			344,425,000	9,687,725			2,491,366	356,604,091	16,886,405	373,490,496	343,735,771
Unremitted equity—end of year[1]	1,288,809	21,997,000	30,319,000	2,087,808	(590,000)		5,556,194	60,658,811	476,830,545	537,489,356	560,369,927
Recorded by the Government:											
Shares and other investments	5,849,700		10,235,001	5			2	16,084,708	50,570,100	66,654,808	66,654,808
Advances					55,000,000			55,000,000	15,481,000	70,481,000	65,000,000
Total Equity	7,138,509	21,997,000	40,554,001	2,087,813	54,410,000		5,556,196	131,743,519	542,881,645	674,625,164	692,024,735

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[1] The net decrease in unremitted equity from $560,369,927 in 1981/82 to $537,489,356 in 1982/83 of ($22,880,571) is comprised of the net decrease in unremitted earnings of ($52,635,296) and the net increase in equity contributed and transferred of $29,754,725. (Refer to C 9).

[2] Certain of the 1982 comparative figures have been reclassified to conform with the current year's presentation, which has been modified to facilitate reconciliations to the financial statements of the transportation and commercial enterprises. The reclassifications have had no effect on unremitted equity.

CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF GUARANTEED DEBT
FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Debt of municipalities and other local governments, Provincial Crown corporations and private enterprises guaranteed by the Province and Provincial Crown corporations as to net principal and accrued interest outstanding.

	1983			1982
	Gross Outstanding[2]	Net Sinking Funds[2]	Net Outstanding	Net Outstanding
Municipalities and other local governments—	$	$	$	$
(1) Guarantees authorized pursuant to the *School Act*, sec. 232 (principally funded)	1,290,206,223			
Less: held by British Columbia School Districts Capital Financing Authority	(1,290,206,223)			
	—			1,012,092
(2) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9	27,958,018			
Less: held by the British Columbia Educational Institutions Capital Financing Authority	(27,958,018)			
	—			
(3) Guarantees authorized pursuant to the *Hospital District Act*, sec. 41	754,065,592			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(754,065,592)			
	—			
(4) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3 (serials)	14,892,573		14,892,573	17,720,464
(5) Guarantees authorized pursuant to the *Municipal Act*, part 25, sec. 854, debentures (principally serials)	25,030,469	7,642,568	17,387,901	17,818,424
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	16,713,865	16,713,865		353,693
Subtotal, municipalities and other local governments	56,636,907	24,356,433	32,280,474	36,904,673
Health and education—				
(7) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9— Debentures—funded[1]	323,922,766	13,313,981	310,608,785	231,614,770
(8) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9— Debentures—funded[1]	841,778,130	154,978,842	686,799,288	580,870,677
(9) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1]—				
Debentures—funded	1,393,617,322	379,673,341	1,013,943,981	866,357,531
— unfunded	8,022,681		8,022,681	11,880,801
Subtotal, health and education	2,567,340,899	547,966,164	2,019,374,735	1,690,723,779
Economic development—				
(10) Guarantees authorized pursuant to the *British Columbia Cellulose Company Act*, sec. 8[1]—	13,130,046		13,130,046	17,455,650
(11) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]—				
Bonds and debentures—unfunded series	28,688,686		28,688,686	28,688,686
—notes	30,271,068		30,271,068	
(12) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]—				
Bonds and debentures—funded	774,054,117	131,178,905	642,875,212	668,949,087
Notes—unfunded	233,775,244		233,775,244	88,086,630
(13) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15[1]	151,138,976			
Less: held by the British Columbia Housing and Employment Development Financing Authority	(8,204,675)			
	142,934,301		142,934,301	111,038,171

(14) Guarantees authorized pursuant to the *Ministry of Transportation and Highways Act*, sec. 66, re: British Columbia Steamship Company (1975) Ltd.[1]	3,936,895		3,936,895	3,423,707
(15) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]—				
Bonds and debentures	37,648,682		37,648,682	
Notes	20,005,068		20,005,068	55,000,000
Capital leases	26,429,242		26,429,242	
(16) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	4,118,039		4,118,039	6,103,884
(17) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	4,249,675		4,249,675	4,280,171
(18) Guarantees authorized pursuant to the *Harbour Board Act*, secs. 18 and 30.1[1]	6,226,751		6,226,751	
(19) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1]—				
Bonds and debentures	6,191,788		6,191,788	
Notes	2,012,888		2,012,888	
Subtotal, economic development	1,333,672,490	131,178,905	1,202,493,585	983,025,986
Utilities —				
(20) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]—				
Bonds and debentures—funded	8,249,033,446	587,696,889	7,661,336,557	7,154,680,886
Grand total, all guaranteed debt	12,206,683,742	1,291,198,391	10,915,485,351	9,865,335,324
Less: Amounts included above held as investments by General and Special Purpose Funds	107,776,635	17,262,950	90,513,685	192,443,388
Net total, all guaranteed debt	12,098,907,107	1,273,935,441	10,824,971,666	9,672,891,936

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[1] See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

[2] Gross outstanding debt as at March 31, 1983 includes accrued interest of $380.3 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1983.

Sinking funds comprise cash and investments recorded at cost, plus accrued interest of $33 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately $1,292 million at March 31, 1983; however, these are not considered to be temporary investments, since it is generally the Government's policy not to redeem them prior to maturity, at which time the par value is realized.

The Government is directly responsible for paying 56 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1982/83 these contributions totalled approximately $214 million or 67 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies $3.7 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government ($3.4 billion) are also invested in these securities but are subject to redemption on six months' notice by the Federal Minister of Finance.

Between the year end and August 15, 1983 there have been additional debt issues net of redemptions guaranteed by the Province totalling $658.7 million.

SECTION D

TRUST FUNDS UNDER ADMINISTRATION

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TRUST FUNDS UNDER ADMINISTRATION

PREAMBLE

Trust Funds Under Administration are funds held and administered in trust for others; the Government has no power of appropriation over these funds. Basically two types of accounts exist: actively managed funds and custodial deposits. The actively managed funds require the Government to perform the following functions—set investment policy; control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous transactions related to the funds. The Government's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes. Each category is more fully disclosed in Note 1 of this section.

In the past the total assets and fund balances for Trust Funds Under Administration were disclosed as a note to the main financial statements of the Province. This new section of the Public Accounts provides expanded information on the financial position and changes in balances for each major category of the Trust Funds.

REPORT OF THE AUDITOR GENERAL ON THE TRUST FUNDS UNDER ADMINISTRATION INCLUDED IN THE PUBLIC ACCOUNTS OF THE PROVINCE OF BRITISH COLUMBIA

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the financial statements of the Trust Funds Under Administration of the Government of the Province of British Columbia for the fiscal year ended March 31, 1983 as presented in Section D of the Public Accounts, and the related supplementary schedule contained in sub-sections D12 through D15. These financial statements are:

Statement of Financial Position
Statement of Changes in Trust Balances
(including Notes to Trust Funds Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these trust funds financial statements present fairly the financial position of the Trust Funds Under Administration of the Government of the Province of British Columbia as at March 31, 1983 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to the trust funds financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

Erma Morrison

Victoria, British Columbia
31 August 1983

ERMA MORRISON, F.C.A.
Auditor General

TRUST FUNDS UNDER ADMINISTRATION
STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1983

Actively Managed:	Cash and Temporary Investments $	Receivables $	Other Investments[1] $	Shares[2] $	Less Accounts Payable $	Trust Balances 1983 $	Trust Balances 1982 $
Superannuation and Pension Funds							
Public Service Superannuation Fund	629,959,919	52,150,114	840,190,318	15,766,010	221,298	1,537,845,063	1,263,906,944
Municipal Superannuation Fund	488,554,217	58,064,683	964,008,164		1,369,262	1,509,257,802	1,241,630,590
Teachers' Pensions Fund	388,851,832	41,025,836	729,776,325		2,510,540	1,157,143,453	947,490,851
College Pension Fund	46,236,515	3,544,886	40,786,377		116,612	90,451,166	69,719,066
British Columbia Hydro and Power Authority Pension Fund	88,160,253	11,020,966	275,234,301		350,704	374,064,816	307,940,940
British Columbia Power Commission Superannuation Fund	4,832,314	657,812	21,851,506		54,724	27,286,908	26,165,339
British Columbia Railway Company Pension Fund	30,025,430	4,759,832	52,158,328		75,399	86,868,191	70,648,030
Members of the Legislative Assembly Superannuation Account	2,682,992	73,744	1,100,045		62,734	3,794,047	3,120,456
Workers' Compensation Board Superannuation Fund	6,947,868	1,886,615	35,777,925		10,130	44,602,278	35,010,863
Total Superannuation and Pension Funds	1,686,251,340	173,184,488	2,960,883,289	15,766,010	4,771,403	4,831,313,724	3,965,633,079
Sinking Funds							
British Columbia Buildings Corporation	12,996,988	424,077	2,037,541		20,091	15,438,515	10,230,177
British Columbia Ferry Corporation							12,635,473
British Columbia Hydro and Power Authority	165,974,256	13,267,787	408,881,198		426,352	587,696,889	543,300,822
British Columbia Railway Company	18,885,094	3,062,424	109,337,258		105,871	131,178,905	148,436,180
British Columbia Regional Hospital Districts Financing Authority	75,405,854	3,942,733	75,754,734		124,479	154,978,842	121,137,895
British Columbia School Districts Capital Financing Authority	125,983,779	10,023,760	251,717,653		8,051,852	379,673,340	372,131,833
Greater Vancouver Sewerage and Drainage District	8,806,684	606,736	16,340,596		35,777	25,718,239	22,731,296
Other	15,915,894	578,142	5,109,048		37,740	21,565,344	13,596,116
Total Sinking Funds	423,968,549	31,905,659	869,178,028		8,802,162	1,316,250,074	1,244,199,792

Other Managed Trust Funds						
British Columbia Buildings Corporation Trust Account	8,000,000	16,567				8,016,567	129,266
British Columbia Ferry Corporation Trust Account	8,676,901	2,846			3,845	8,675,902	1,155,267
British Columbia Housing and Employment Development Financing Authority Trust	2,000,000	202,138	6,000,000			8,202,138	
British Columbia Hydro and Power Authority Trust Account	97,004,517	186,258			65,736	97,125,039	438,167,341
British Columbia Railway Company Trust Account	8,902,988	183,372				9,086,360	5,514,092
British Columbia School Districts Capital Financing Authority Trust	94,337	1,476,690	59,893,795		1,476,459	59,988,363	6,750
British Columbia Systems Corporation Trust Account	7,558,846	59,529				7,618,375	18,152,309
Health Facilities Association of British Columbia Trust	17,996,489	160,991			4,418	18,153,062	10,466,696
Public Service Long Term Disability Plan	29,473,887	1,343,934	1,987,015		45,665	32,759,171	24,361,501
Crown Corporations Long Term Disability Plan	5,747,197	398,405	346,260		5,465	6,486,397	4,973,443
Other	8,278,067	283,535			41,354	8,520,248	97,627,387
Total Other Managed Trust Funds	193,733,229	4,314,265	68,227,070		1,642,942	264,631,622	600,554,052
Custodial Deposits:							
Held Under the Jurisdiction of:							
Public Trustee and Official Administrators							
Estate Administration Act	33,333,177	750,133	3,794,398		104,874	37,772,834	31,670,160
Patients Property Act	75,642,072	4,854,910	37,146,323		1,376,114	116,267,191	81,454,394
Infants Act	14,646,270	589,451	1,090,522			16,326,243	12,547,673
Public Trustee Act and Trustee Act	5,386,567	53,527	1,956,982			7,397,076	3,189,198
Supreme and County Court Rules (Suitors' Funds)	34,874,162	294,842	18,761,631		11,709	53,918,926	60,847,354
Workers' Compensation Board, Accident Fund	481,478,360	53,844,104	792,976,768			1,328,299,232	1,041,261,979
Other Acts and Miscellaneous Deposits	29,292,696	808,250	22,774,211		90,000	52,785,157	63,297,677
Total Custodial Deposits	674,653,304	61,195,217	878,500,835		1,582,697	1,612,766,659	1,294,268,435
Total Trust Funds Under Administration	2,978,606,422	270,599,629	4,776,789,222	15,766,010	16,799,204	8,024,962,079	7,104,655,358

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[1] Comprised mainly of Long Term, Fixed Interest Investments.

[2] Consist of shares held in public companies as authorized under section 36 of the *Financial Administration Act* (S.B.C. 1981, chap. 15).

The accompanying notes and supplementary schedule are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:

L. I. BELL
Deputy Minister of Finance and Secretary of Treasury Board

D. B. MARSON
Acting Comptroller General

TRUST FUNDS UNDER ADMINISTRATION
STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1983

	Contributions and Transfers In $	Investment Income $	Pension Payments and Transfers Out $	Administration Fees and Other $	Net Change $	Trust Balances 1983 $	Trust Balances 1982 $
Actively Managed:							
Superannuation and Pension Funds							
Public Service Superannuation Fund	182,165,993	163,015,209	71,243,083		273,938,119	1,537,845,063	1,263,906,944
Municipal Superannuation Fund	200,331,475	150,707,213	81,038,486	2,372,990	267,627,212	1,509,257,802	1,241,630,590
Teachers' Pension Fund	163,801,374	117,674,138	70,388,393	1,434,517	209,652,602	1,157,143,453	947,490,851
College Pension Fund	12,705,951	9,836,444	1,608,849	201,446	20,732,100	90,451,166	69,719,066
British Columbia Hydro and Power Authority Pension Fund	44,814,050	38,698,657	17,086,350	302,481	66,123,876	374,064,816	307,940,940
British Columbia Power Commission Superannuation Fund	36,062	2,328,229	1,220,442	22,280	1,121,569	27,286,908	26,165,339
British Columbia Railway Company Pension Fund	8,801,899	9,501,795	2,009,491	74,042	16,220,161	86,868,191	70,648,030
Members of the Legislative Assembly Superannuation Account	438,846	431,858	197,113		673,591	3,794,047	3,120,456
Workers' Compensation Board Superannuation Fund	6,459,624	5,468,835	2,337,044		9,591,415	44,602,278	35,010,863
Total Superannuation and Pension Funds	619,555,274	497,662,378	247,129,251	4,407,756	865,680,645	4,831,313,724	3,965,633,079

	Instalments $	Investment Income $	Capital Disbursements $	Other Costs and Administration $	Net Change $	Trust Balances 1983 $	Trust Balances 1982 $
Sinking Funds							
British Columbia Buildings Corporation	3,379,844	1,848,585		20,091	5,208,338	15,438,515	10,230,177
British Columbia Ferry Corporation		1,088,263	13,712,881	10,855	(12,635,473)		12,635,473
British Columbia Hydro and Power Authority	65,626,477	56,426,274	77,393,367	263,317	44,396,067	587,696,889	543,300,822
British Columbia Railway Company	8,865,300	20,720,361	46,737,065	105,871	(17,257,275)	131,178,905	148,436,180
British Columbia Regional Hospital Districts Financing Authority	17,195,769	16,769,657		124,479	33,840,947	154,978,842	121,137,895
British Columbia School Districts Capital Financing Authority	31,461,054	40,755,845	64,412,201	263,191	7,541,507	379,673,340	372,131,833
Greater Vancouver Sewerage and Drainage District	481,916	2,540,804		35,777	2,986,943	25,718,239	22,731,296
Other	6,572,140	2,194,650	759,822	37,740	7,969,228	21,565,344	13,596,116
Total Sinking Funds	133,582,500	142,344,439	203,015,336	861,321	72,050,282	1,316,250,074	1,244,199,792

	Capital Receipts $	Investment Income $	Capital Disbursements $	Other Costs and Administration $	Net Change $	Trust Balances 1983 $	Trust Balances 1982 $
Other Managed Trust Funds							
British Columbia Buildings Corporation Trust Account	490,546,632	2,210,264	484,869,595		7,887,301	8,016,567	129,266
British Columbia Ferry Corporation Trust Account	87,544,701	806,412	80,826,633	3,845	7,520,635	8,675,902	1,155,267
British Columbia Housing and Employment Development Financing Authority Trust	8,000,000	202,138			8,202,138	8,202,138	
British Columbia Hydro and Power Authority Trust Account	399,490,903	41,497,979	782,031,184		(341,042,302)	97,125,039	438,167,341
British Columbia Railway Company Trust Account	1,195,350,769	1,444,240	1,193,222,741		3,572,268	9,086,360	5,514,092
British Columbia School Districts Capital Financing Authority Trust	59,988,389	2,355,924	2,362,700		59,981,613	59,988,363	6,750
British Columbia Systems Corporation Trust Account	28,066,442	3,029,385	41,629,761		(10,533,934)	7,618,375	18,152,309
Health Facilities Association of British Columbia Trust	39,921,070	1,497,573	33,647,423	84,854	7,686,366	18,153,062	10,466,696
Public Service Long Term Disability Plan	11,155,583	3,994,494	6,477,671	274,736	8,397,670	32,759,171	24,361,501
Crown Corporations Long Term Disability Plan	1,694,823	770,296	917,627	34,538	1,512,954	6,486,397	4,973,443
Other	578,509,248	13,039,567	680,614,600	41,354	(89,107,139)	8,520,248	97,627,387
Total Other Managed Trust Funds	2,900,268,560	70,848,272	3,306,599,935	439,327	(335,922,430)	264,631,622	600,554,052

The accompanying notes and supplementary schedule are an integral part of these financial statements.

NOTES TO TRUST FUNDS UNDER ADMINISTRATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1983

1. Significant Accounting Policies

A. REPORTING ENTITY

Trust Funds Under Administration are comprised of superannuation funds, sinking funds, other managed trust funds and custodial deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

(a) *Superannuation Funds*

The Government administers and is responsible for collection of employee contributions to certain superannuation and pension plans in accordance with the following acts and regulations:

Pension (Public Service) Act
Pension (Municipal) Act
Pension (Teachers) Act
Pension (College) Act
Legislative Assembly Allowances and Pension Act
British Columbia Hydro and Power Authority Pension Fund Regulations
British Columbia Power Commission Superannuation Fund Regulations
British Columbia Railway Company Pension Fund Rules and Regulations
Workers' Compensation Board Superannuation Fund Plan

The Government is responsible for the employer contributions and has statutory responsibilities with respect to unfunded liabilities under the *Pension (Public Service) Act*, the *Pension (Teachers) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no statutory responsibilities with respect to unfunded liabilities under the other acts and regulations noted above.

(b) *Sinking Funds*

The Government holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies. Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debts at maturity.

(c) *Other Managed Trust Funds*

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include working capital surplus to their immediate needs, funds for capital transactions and long term disability funds.

(d) *Custodial Deposits*

(i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

(ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts—which include such items as garnishees, infants' settlements and court awards—the Province records and reports the financial transactions in each area of these suitors' funds according to the instructions given by the courts.

(iii) Workers' Compensation Board Accident Fund

The Province acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Accident Fund. The Province is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance.

NOTES TO TRUST FUNDS UNDER ADMINISTRATION FOR THE FISCAL YEAR ENDED MARCH 31, 1983—Continued

1. Significant Accounting Policies—Continued

A. REPORTING ENTITY—Continued

(iv) Other Acts and Miscellaneous Deposits

Other acts and miscellaneous deposits include funds or securities lodged with the Province to meet conditions set out in the statutes such as the *Forest Act*, *Mines Act*, *Insurance Act* or *Trust Company Act*. The Province's function is only of a custodial nature, one in which it holds the assets in safekeeping and maintains the accounting records.

B. BASIS OF ACCOUNTING

Except where noted, these financial statements are prepared on an accrual basis.

(a) Temporary investments consist of deposits with chartered banks and other approved institutions. They are carried at cost.

(b) *Superannuation Funds*

(i) These financial statements show only the position of the funds as at March 31, 1983 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation plans.

(ii) The long-term investments are carried at cost of acquisition adjusted as follows:

—premiums and discounts on single maturity bonds are amortized on a straight line basis over the life of the bonds,

—premiums and discounts on serial bonds are recognized as income when redemptions occur,

—shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value,

—gains and losses on disposition of long-term bonds are deferred and amortized over the lesser of the remaining term of the bonds or twenty years.

(c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at cost of acquisition. Premiums and discounts are recognized when redemptions occur.

(d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value, or are at a nominal value.

(e) *Workers' Compensation Board Accident Fund*

Long term investments are carried at cost of acquisition. Premiums and discounts are recognized when redemptions occur.

(f) *Other Acts and Miscellaneous Deposits*

(i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.

(ii) Securities held are reported at par value.

2. Change in Accounting Policy

The amortization of premiums, the adjustment of share values and the deferral and amortization of gains and losses for superannuation funds, as described in note 1, reflect a change in accounting policy during 1983. The immediate effect of the change in policy on fund balances is an increase of approximately $5 million.

TRUST FUNDS UNDER ADMINISTRATION

SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT, 1981* AS AT MARCH 31, 1983

	1983			1982
	Temporary Investments	Long-Term Investments	Total	Total
	$	$	$	$
Obligations of or guaranteed by Canada	65,965,850	418,469,991	484,435,841	174,439,369
Obligations of or guaranteed by a Province	125,540,682	4,037,150,251	4,162,690,933	3,864,250,101
Obligations of or guaranteed by a savings institution	2,555,020,587	104,468,172	2,659,488,759	2,516,836,722
Securities issued by the Municipal Finance Authority of British Columbia		148,034,359	148,034,359	114,645,330
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province		2,616,930	2,616,930	2,616,930
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province		15,766,010	15,766,010	15,038,428
Total	2,746,527,119	4,726,505,713	7,473,032,832	6,687,826,880
Held as follows:				
Superannuation and pension funds (Note 1)	1,658,916,035	2,976,649,298	4,635,565,333	3,824,605,394
Sinking funds	421,294,073	869,178,028	1,290,472,101	1,211,286,412
Other managed trust funds	173,142,544	68,227,070	241,369,614	577,163,754
Custodial deposits	493,174,467	812,451,317	1,305,625,784	1,074,771,320
Total	2,746,527,119	4,726,505,713	7,473,032,832	6,687,826,880

TRUST FUNDS UNDER ADMINISTRATION

SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT, 1981* AS AT MARCH 31, 1983—Continued

Temporary Investments	1983		1982	
	Book Value		Book Value	
	$	$	$	$
Obligations of or guaranteed by Canada:				
Government of Canada Treasury Bills		65,965,850		29,507,927
Obligations of or guaranteed by a Province:				
British Columbia Assessment Authority	950,000			
British Columbia Buildings Corporation	25,000,000		10,000,000	
British Columbia Development Corporation	56,340,782			
British Columbia Ferry Corporation	29,698,674			
British Columbia Harbours Board	6,000,000			
British Columbia Housing and Employment Development Financing Authority	1,064,162			
British Columbia Railway Company			2,000,000	
British Columbia Steamship Company (1975) Ltd.	3,800,000		3,300,000	
British Columbia Systems Corporation	2,687,064			
British Columbia Transit			20,000,000	
Province of Saskatchewan Treasury Bills			2,500,000	
		125,540,682		37,800,000
Obligations of or guaranteed by a savings institution:				
Canadian Imperial Bank of Commerce	394,106,727		146,422,031	
Royal Bank of Canada	464,021,108		888,256,175	
Bank of Montreal	338,304,964		356,520,777	
Toronto Dominion Bank	298,745,337		369,829,078	
Bank of Nova Scotia	57,119,640		333,818,011	
Bank of British Columbia	10,530,250		46,194,780	
Mercantile Bank of Canada	2,758,342		6,820,410	
Northland Bank	5,951,700		5,000,000	
Continental Bank of Canada	6,000,000		4,478,857	
Canadian Commercial Bank	14,827,000		4,000,000	
National Bank			71,752,300	
Roymor Limited			56,749,587	
First City Trust	10,000,000		5,000,000	
Crown Trust	6,910,652		10,000,000	
Royal Trust	58,757,244		26,072,630	
Yorkshire Trust	1,000,000		3,000,000	
Canada Permanent Trust	8,445,082			
Guaranty Trust	5,000,000		10,000,000	
National Trust	3,465,640		5,000,000	
Central and Eastern Trust	5,000,000		7,500,612	
Victoria and Grey Trust	20,484,300		1,005,499	
Royal Bank Mortgage	296,199,789			
Bank of British Columbia Mortgage	4,540,665			
Toronto Dominion Mortgage	79,664,592			
Nova Scotia Mortgage	29,718,290			
Commerce Mortgage Corporation	304,583,152			
Bank of Montreal Mortgage Corporation	48,427,408		4,191,350	
Mercantile Bank Mortgage	2,000,000			
Bank of Montreal Leasing	6,360,690			
Royal Trust Mortgage	13,000,000			
Vancouver City Credit Union	3,000,000			
British Columbia Central Credit Union	2,050,000			
Dai-Ichi Kangyo Bank Ltd.	12,216,715		11,754,800	
Barclays Bank of Canada	4,500,150		10,743,589	
Bank of America	9,292,150			
Citibank Canada	4,539,000		31,994,000	
Bank of Tokyo	10,000,000			
National Westminster of Canada	13,500,000		40,036,196	

TRUST FUNDS UNDER ADMINISTRATION

SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 AS AT MARCH 31, 1983—Continued

Temporary Investments—*Continued*	1983 Book Value		1982 Book Value	
	$	$	$	$
Mitsubishi Bank Canada			6,035,622	
Sumitomo Bank New York			14,548,032	
Hong Kong Bank of Canada			2,500,000	
Walter E. Heller Canada Ltd.			2,000,000	
		2,555,020,587		2,481,224,336
		2,746,527,119		2,548,532,263

Long-Term Investments	1983 Dates of Maturity	1983 Par Value	1983 Book Value	1982 Book Value
		$	$	$
Obligations of or guaranteed by Canada:				
Government of Canada	1983–2002	458,172,750	343,539,979	89,730,530
Canadian National Railway				200,912
Export Development Corporation	1983	35,000,000	35,000,000	35,000,000
Federal Business Development Bank	1987–1988	40,000,000	39,930,012	20,000,000
		533,172,750	418,469,991	144,931,442
Obligations of or guaranteed by a Province:				
Province of British Columbia	1983–1988	157,047,745	155,209,424	182,396,540
British Columbia Hydro and Power Authority	1986–2011	2,682,494,971	2,624,387,078	2,644,007,612
British Columbia Railway Company	1984–2001	469,634,900	466,959,397	502,818,825
British Columbia Highways and Toll Authority				5,790,000
British Columbia Buildings Corporation	1984–2005	222,854,800	197,078,670	78,000,000
British Columbia School Districts Capital Financing Authority	1983–1996	150,577,468	141,500,824	121,218,755
British Columbia Regional Hospital Districts Capital Financing Authority	1983–2001	64,807,186	59,297,988	43,140,197
British Columbia Educational Institutions Capital Financing Authority	1989	1,025,000	1,025,000	1,025,000
British Columbia Regional Hospital Districts	1983–1992	2,633,272	2,599,071	3,206,297
British Columbia School Districts				889,018
British Columbia Improvement Districts	1983–2007	38,487,228	36,399,183	39,164,565
British Columbia Development Corporation	1986–1987	6,000,000	6,000,000	
British Columbia Housing and Employment Development Financing Authority	1986–1987	6,000,000	5,996,900	
Province of Ontario	1984–2010	79,001,517	76,967,078	72,028,111
Province of Quebec	1983–2005	151,048,000	145,614,439	68,840,730
Province of Saskatchewan	2001	26,310,000	26,013,883	30,539,009
Province of Nova Scotia	1984–2003	29,563,000	30,744,962	9,599,366
Province of New Brunswick	1985–2003	12,120,000	12,219,309	1,911,875
Province of Newfoundland	1987–2002	16,427,000	16,372,964	14,874,382
Province of Alberta	1984–1992	258,882	186,811	185,852
Province of Manitoba	1991–1999	21,043,000	20,907,709	274,760
Province of Prince Edward Island	1987–2003	2,818,000	3,147,785	718,375
		4,140,151,969	4,028,628,475	3,820,629,269
Losses deferred to future years[1]			5,510,205	
Amortization of discounts and premiums[1]			3,011,571	5,820,832
			4,037,150,251	3,826,450,101

TRUST FUNDS UNDER ADMINISTRATION

SCHEDULE OF INVESTMENT PORTFOLIO OF THE GOVERNMENT PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 AS AT MARCH 31, 1983—Continued

Long-Term Investments—*Continued*	Dates of Maturity	1983 Par Value	1983 Book Value	1982 Book Value
		$	$	$
Obligations of or guaranteed by a savings institution:				
Canadian Commercial Bank	1985–1986	7,000,000	7,000,000	5,750,000
Canadian Imperial Bank of Commerce	1989	20,750,000	20,750,000	20,000,000
Royal Bank of Canada	1983–1984	27,000,000	27,212,700	1,000,000
Toronto Dominion Bank	1983	32,415,161	30,000,000	
Bank of Nova Scotia	1985	750,000	750,000	750,000
Bank of Montreal	1987–2000	6,400,000	5,864,960	5,864,960
First City Trust	1983	10,000,000	10,000,000	
Crown Trust	1983	150,000	150,000	
Workers' Compensation Employees Credit Union	1984–1985	400,000	400,000	400,000
First National Bank Chicago	1986	500,000	500,000	
Bancorp Teachers mortgage	2014	1,840,502	1,840,512	1,847,426
		107,205,663	104,468,172	35,612,386
Municipal Finance Authority of British Columbia	1983–2004	150,012,953	148,034,359	114,645,330
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province:				
Toronto Eaton Centre	2000	3,600,000	2,616,930	2,616,930
Total		4,934,143,335		
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province:		Number of Common Shares		
Canadian Pacific Railway		1,200	19,800	19,800
Imperial Oil		300	12,713	12,713
International Nickel		450	14,344	14,344
Bank of British Columbia		119,128	1,415,792	1,415,792
British Columbia Telephone Company		1,215,844	13,575,779	13,575,779
Increase in share value[1]			727,582	
			15,766,010	15,038,428
Total			4,726,505,713	4,139,294,617

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[1] The accounting policy for deferred losses, amortization of premiums and discounts and increases in share value is outlined in Note 1 on D 11.

SECTION E

DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS, STATUTORY APPROPRIATIONS AND SPECIAL PURPOSE FUND TRANSACTIONS

for the fiscal year ended March 31, 1983

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EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Vote expenditures are shown under the group account classification according to the nature of the expenditure. Each group is comprised of individual standard objects of expenditure as outlined below.

Salaries

- Salaries—established positions.
- Salaries—temporary (including seasonal staff).

Supplies and Services

- Salaries—for British citizens employed at the Agent General's office and British Columbia House, London.
- Allowances and expenses—Members and officers of the Legislative Assembly.
- Fees and allowances—Boards, Commissions, courts, etc.
- Travel expense:
  - Includes expenses of public servants and members of Boards, Commissions, etc. Also includes lease and operation of motor vehicles used for staff travel purposes and staff relocation and transfer expenses.
- Professional and special services:
  - Fees and expenses for services rendered by professionals such as legal, engineering, educational, medical-dental, management consulting, etc., as well as various services provided by other businesses not included in other classes.
- Data systems and processing:
  - Services provided by the British Columbia Systems Corporation for the design, development, implementation, and operation of manual and machine-assisted information systems.
- Office expense:
  - The supplies and expenses required for the operation of offices.
- Office furniture and equipment:
  - Purchase of furniture and equipment, but not lease or rental.
- Advertising and publications:
  - Includes all costs associated with advertising and publications, including services of outside agencies and consultants.
- Materials and supplies:
  - Provides for all those items not included in other categories (e.g. office expense) and includes parts and consumable tools as well as fuels and utilities.
- Motor vehicles:
  - Purchase of motor vehicles for use in transport of personnel.
- Rentals—outside suppliers:
  - Includes the lease or rental of land, buildings, aircraft, and equipment not included in another classification (such as automobiles for staff travel).
- Rentals—intra-ministry:
  - Charges for the use of equipment between various programs and activities within a ministry.
- Building Occupancy Charges:
  - Payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation.
- Recoveries—intra-ministry:
  - Recoveries for the use of equipment between various programs and activities within a ministry.

Capital

- Acquisition—land, buildings, and works:
  - Costs of acquiring these physical assets through purchase or contract, but not construction by a ministry's own forces.
- Acquisition—machinery and equipment (not included elsewhere):
  - Includes purchase of aircraft, construction equipment, ships and boats, etc.

Grants

- Grants, contributions and subsidies:
  - Payments, other than for goods and services, made for the purpose of furthering ministerial programs. Payments include those to individuals and nonprofit organizations, municipalities, Government agencies and Crown corporations, and subsidies to industries.

Investments, Loans and Advances

- Investments, Loans and Advances:
  - Includes those investments, loans and advances which are considered to be realizable or recoverable.

Other Expenditures

- Other expenditure:
  - Includes all expenditure not otherwise classified, such as interest on deposits, supplementary personnel costs (superannuation, etc.), and transfers to special funds.

Recoveries

- Recoveries:
  - Cost recoveries in cash or by transfer billings to other votes, such as in the case of the Queen's Printer operation.

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $	Actual Expenditures $
1	Legislation	8,343,500		8,343,500	7,109,068
		8,343,500		8,343,500	7,109,068

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1 LEGISLATION

Description

This vote provides for the costs and support services of the Legislative Assembly and its committees, and for the costs and support services of the Committee on Crown Corporations appointed under the Standing Orders of the House, in accordance with the *Crown Corporation Reporting Act*.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
2,543,000	Members of the Legislative Assembly Compensation	3,046,403	
1,633,000	Constituency Office Expenses	725,403	
71,000	Members Dining Room	55,518	
70,000	Legislative Internship Program	49,741	
125,000	Legislative Committees	7,659	
63,500	Inter Parliamentary Relations	24,536	
97,000	Legislative Procedure Review	34,136	
777,000	Legislative Documents	316,474	
11,000	Legislative Attendants and Pages	314,582	
990,000	Legislative Caucuses	1,112,856	
262,000	Clerk of the House	252,804	
401,000	Sergeant-at-Arms	70,741	
443,000	Hansard	486,178	
412,000	Office of the Speaker	220,725	
30,000	Sessional Services	30,363	
415,000	Crown Corporation Reporting Committee	360,949	
8,343,500	Total of vote		7,109,068

Group account classification	
Salaries	2,466,476
Supplies and services	4,587,364
Other expenditure	987
Grants	56,900
	7,111,727
Less Transfers	
Vote 72—Employee Benefits	2,659
	7,109,068

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $	Actual Expenditures $
2	Auditor General	3,590,772		3,590,772	3,141,941
		3,590,772		3,590,772	3,141,941

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the costs of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*.

Appropriations				Actual Expenditures
3,590,772	Total of vote			3,141,941
	Group account classification			
	Salaries		2,270,109	
	Supplies and services		842,527	
	Other expenditure		14,932	
	Grants		28,500	
			3,156,068	
	Less Transfers			
	Vote 40—Salary Adjustments	2,875		
	Vote 72—Employee Benefits	11,252		
			14,127	
			3,141,941	

OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	Other Authorizations	Total	Actual Expenditures
		$	$	$	$
3	Office of the Ombudsman	1,760,340		1,760,340	1,626,983
		1,760,340		1,760,340	1,626,983

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3

OFFICE OF THE OMBUDSMAN

Description

This vote provides funds to allow the Ombudsman to exercise the powers and perform the duties prescribed by the *Ombudsman Act*.

Appropriations			Actual Expenditures	
1,760,340	Total of vote			1,626,983
	Group account classification			
	Salaries		1,227,378	
	Supplies and services		463,378	
			1,690,756	
	Less Transfers			
	Vote 40—Salary Adjustments	9,825		
	Vote 72—Employee Benefits	53,948		
			63,773	
			1,626,983	

PREMIER'S OFFICE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditures
		$	$	$	$
4	Premier's Office	709,124		709,124	664,287
		709,124		709,124	664,287

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4

PREMIER'S OFFICE

Description

This vote provides for the costs of the Premier's Office, including his salary and expenses and those of his immediate staff.

Appropriations				Actual Expenditures
709,124	Total of vote			664,287
	Group account classification			
	Salaries		531,399	
	Supplies and services		155,918	
			687,317	
	Less Transfers			
	Vote 40—Salary Adjustments	3,247		
	Vote 72—Employee Benefits	19,783		
			23,030	
			664,287	

MINISTRY OF AGRICULTURE AND FOOD

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations— Estimated	Other Authorizations	Total	Actual Expenditures
		$	$	$	$
5	Minister's Office	164,608			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		6,770	171,378	152,995
6	Ministry Operations	68,815,106			
	Supplement—Special Warrant No. 2		14,070,459		
	Supplement—Special Warrant No. 11		20,700,000		
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))—		(33,130,177)		
	—		2,700,000	73,155,388	71,457,572
7	Milk Board	293,292		293,292	240,353
8	Provincial Agricultural Land Commission	1,134,152		1,134,152	946,113
9	ICBC—Senior Citizens' Grant	6,000,000		6,000,000	5,948,254
	Statutory—				
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement		7,266	7,266	7,266
	Farm Income Insurance Act (R.S.B.C. 1979, chap. 123, sec. 6)—Farm Income Plan		1,000,000	1,000,000	1,000,000
		76,407,158	5,354,318	81,761,476	79,752,553
	Special Purpose Accounts—				
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14)	50,000		50,000	19,043
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16)	550,000	1,470,437	2,020,437	2,020,437
		77,007,158	6,824,755	83,831,913	81,792,033

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Agriculture and Food, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
171,378	Total of vote	152,995
164,608	Main Estimates	
6,770	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
171,378		

Group account classification

Salaries		152,959
Supplies and services		25,524
Other expenditure		13
		178,496
Less Transfers		
Vote 40—Salary Adjustments	22,969	
Vote 72—Employee Benefits	2,532	
		25,501
		152,995

Vote 6

MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the Ministry. It also provides field operations services to the agricultural community, financial assistance programs to farmers, and marketing and economic programs.

(a) *Deputy Minister's Office*—Provides for the executive direction of the Ministry, as well as policy and planning functions and the executive offices. The budget includes grants in support of agricultural research, grants to agricultural organizations, and funding for aid to developing countries.

(b) *Finance and Administration*—Provides for the accounting, personnel, and data processing programs for the Ministry, as well as administrative support and other services to the operational programs of the Ministry. The Ministry's building and occupancy charges are also administered through this sub-vote.

(c) *Field Operations*—Under the direction of an Assistant Deputy Minister, this program provides for

1. Regional Extension Services—Services required for improved production in farm commodities. Transmits research discoveries to the farmer/producer; provides general advisory services; encourages effective use and conservation of farmland resources.
2. Specialist and Regulatory Services—Provides specialist advisory services throughout the Province related to animal health, meat, brand, dairy farm, and dairy plant inspection, plant disease control and insect control, soil classifications and topsoil conservation and irrigation, drainage, farm buildings, waste management, farm machinery and farm labour. The 4-H program is operated under this budget. Also operating within this program are the veterinary, dairy, soils and plant laboratories.
3. Production Services—Provides technical leadership in production in the apiary, field crops, horticulture, livestock and poultry sectors of the agriculture and food industry. Provides specialist support to regional and district extension programs and acts as the Ministry's major source of knowledge in the preparation of legislation, statistical data, forecasts, production guides, extension bulletins and newsletters. All land use planning and resource management programs which impact agricultural production are examined. Applied research and developmental projects in the food and agriculture industry are major initiatives. Grants relating to crop and livestock production, and weed control, are made to agricultural organizations and municipalities.

(d) *Financial Assistance Programs*—Provides cash flow stability for farmers via the cost-shared Crop Insurance and Farm Income Assurance programs; ensures the availability of credit resources for producers and agriculture enterprises via the Agricultural Credit and Farm Products Finance program; expands the agricultural capability of the Province via the Federal/Provincial cost-shared Agricultural and Rural Development Subsidiary Agreement.

(e) *Marketing and Economics*—Provides economic service programs in agricultural economics and financial information, analysis and training to enhance economic and financial decision-making and the viability of food production units, and to facilitate viable agricultural development in the Province.

Provides marketing services in such areas as identifying new food or agricultural production and marketing opportunities and assisting industry development; improving coordination of production and marketing activities of participants in the British Columbia agri-food system; developing and promoting the expanded use of British Columbian home-grown food and agricultural products; administering marketing and grading legislation and monitoring the operation of marketing boards in the Province.

Appropriations		Classification by sub-vote	Actual Expenditures	
1,170,222		Deputy Minister's Office		909,131
7,183,295		Finance and Administration		6,680,557
13,879,451		Field Operations (net of recoveries)		12,948,910
		Financial Assistance Programs		
	147,403	—Administration	341,570	
	9,757,312	—Interest Reimbursement *Agricultural Land Development Act*	9,459,129	
	10,083,650	—Agricultural and Rural Development Subsidiary Agreement	8,124,295	
	2,675,123	—Crop Insurance	3,186,029	
	26,611,531	—Farm Income Assurance	28,496,802	
	96,406	—Farm Products Finance	92,528	
49,371,425				49,700,353
1,550,995		Marketing and Economics		1,218,621
73,155,388		Total of vote		71,457,572

Vote 6—*Continued*

68,815,106	Main Estimates
14,070,459	Special Warrant No. 2
20,700,000	Special Warrant No. 11
(33,130,177)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
2,700,000	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
73,155,388	

Group account classification		
Salaries		16,238,155
Supplies and services		10,677,919
Capital		377,083
Other expenditure		31,283,070
Grants		15,701,754
		74,277,981
Less Transfers		
Vote 40—Salary Adjustments	253,146	
Vote 71—Pre-retirement Leave	126,625	
Vote 72—Employee Benefits	399,831	
Recoveries		
Farm	1,809,873	
Other	230,934	
		2,820,409
		71,457,572

Vote 7 MILK BOARD

Description

Administers the marketing provisions of the *Milk Industry Act*. Controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
293,292	Total of vote	240,353

Group account classification		
Salaries		210,726
Supplies and services		37,663
Other expenditure		23
		248,412
Less Transfers		
Vote 40—Salary Adjustments	3,907	
Vote 72—Employee Benefits	4,152	
		8,059
		240,353

Vote 8

PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

Acting under the *Agricultural Land Commission Act*, the Commission is responsible for encouraging the establishment and maintenance of agricultural land in the Province. The Commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve, and decides on applications for the exclusion of land from the Reserve.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
868,552	Administration		767,339	
265,600	Commissioners		178,774	
1,134,152	Total of vote			946,113
	Group account classification			
	Salaries		689,155	
	Supplies and services		215,392	
	Other expenditure		19,432	
	Grants		41,150	
			965,129	
	Less Transfers			
	Vote 40—Salary Adjustments	15,644		
	Vote 72—Employee Benefits	3,372		
			19,016	
			946,113	

Vote 9

ICBC—SENIOR CITIZENS' GRANT

Description

This vote provides for payment to the Insurance Corporation of British Columbia for the purpose of implementing and administering the provisions of the *Senior Citizen Automobile Insurance Grant Act*.

Appropriations		Actual Expenditures	
6,000,000	Total of vote		5,948,254
	Group account classification		
	Grants	5,948,254	

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations		Actual Expenditures	
7,266	Livestock improvement		7,266
	Group account classification		
	Grants	7,266	

Vote 9—*Continued*

Statutory

FARM INCOME INSURANCE ACT (R.S.B.C. 1979, chap. 123, sec. 6)

Appropriations			Actual Expenditures
1,000,000	Farm income plan		1,000,000
	Group account classification		
	Other expenditure	1,000,000	

Special Purpose Account

LIVESTOCK PROTECTION ACT (R.S.B.C. 1979, chap. 245, sec. 14)

Appropriations			Actual Expenditures
50,000	Total Expenditure		19,043
	Group account classification		
	Supplies and services	3,720	
	Grants	15,323	
		19,043	

Special Purpose Account

FARM PRODUCTS INDUSTRY ACT (R.S.B.C. 1979, chap. 124, sec. 16)

Appropriations			Actual Expenditures
2,020,437	Total Expenditure		2,020,437
550,000	Main Estimates		
1,470,437	*Farm Products Industry Act* (R.S.B.C. 1979, chap. 124, sec. 16)		
2,020,437			
	Group account classification		
	Supplies and services	130,826	
	Grants	336,468	
	Other expenditure	1,553,143	
		2,020,437	

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
10	Minister's Office	149,981			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,634	154,615	136,853
11	Administration and Support Services	61,814,944		61,814,944	57,094,696
12	Superior and County Judiciary	1,897,930		1,897,930	1,847,201
13	Provincial Judiciary	9,366,316		9,366,316	8,889,424
14	Police Services	65,895,693			
	Supplement—Special Warrant No. 5		2,500,000	68,395,693	66,289,267
15	Court Services	43,191,802			
	Supplement—Special Warrant No. 5		1,210,000		
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(182,422)	44,219,380	43,385,530
16	Corrections	74,430,116			
	Supplement—Special Warrant No. 5		1,010,000	75,440,116	73,684,771
17	Legal Services to Government	8,668,456			
	Supplement—Special Warrant No. 5		1,080,000		
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec 23 (3))		(228,879)	9,519,577	9,209,512
18	Criminal Justice	13,844,474			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(19,081)	13,825,393	13,373,074
19	Statutory Services, Boards, Commissions	35,632,301			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(926,914)		
	Statutory—*Criminal Injuries Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5))		758,833	35,464,220	35,464,220
	Statutory—*Indian Cut-off Lands Disputes Act* (S.B.C. 1982, chap. 50, sec. 5)—Osoyoos and Clinton		370,500	370,500	370,500
		314,892,013	5,576,671	320,468,684	309,745,048
	Special Purpose Account—*Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274)		44,803	44,803	44,803
		314,892,013	5,621,474	320,513,487	309,789,851

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 10 MINISTER'S OFFICE

Description

This vote provides for the office of the Attorney General, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
154,615	Total of vote	136,853
149,981	Main Estimates	
4,634	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
154,615		

Group account classification		
Salaries		102,005
Supplies and services		40,355
		142,360
Less Transfers		
Vote 40—Salary Adjustments	3,481	
Vote 72—Employee Benefits	2,026	
		5,507
		136,853

Vote 11

ADMINISTRATION AND SUPPORT SERVICES

Description

This vote provides for the overall policy direction and administrative support for the Ministry:

(a) *Executive*—Develops and administers ministerial policy in programs under jurisdiction of the Attorney General.

(b) *Support Services*—Provides administrative and consulting services to operational divisions. Services are primarily in the areas of finance, personnel, facility management, office automation, information and data processing; liaison with the British Columbia Buildings Corporation in the planning and development of ministry facilities; co-ordination and liaison with the British Columbia Systems Corporation in the planning and management of data systems.

(c) *Policy Planning*—Provides advisory and planning services to the Attorney General, Deputy Attorney General and Ministry Executive. Services include strategic long-term planning, research, evaluation, policy and program analysis, co-ordination of the Ministry's legislation program and the management of special projects and grant funding. The Division has responsibility for administrative liaison with the Legal Services Society, Law Reform Commission and Native Courtworkers and Counselling Association.

(d) *Building Occupancy Charges*—Provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings, and office accommodation occupied by the Ministry.

(e) *Computer and Consulting Charges*—Provides for payment for data processing including research and development.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
325,332	Executive	291,673	
4,126,011	Support services	3,908,582	
3,091,021	Policy planning (net of recoveries)	2,446,621	
52,308,000	Building occupancy	48,380,190	
1,964,580	Computer and consulting	2,067,630	
61,814,944	Total of vote		57,094,696

Group account classification		
Salaries		4,125,999
Supplies and services		51,569,269
Other expenditure		459
Grants		2,689,349
		58,385,076
Less Transfers		
Vote 40—Salary Adjustments	84,910	
Vote 72—Employee Benefits	130,302	
Recoveries		
Federal Government	1,075,168	
		1,290,380
		57,094,696

Vote 12

SUPERIOR AND COUNTY JUDICIARY

Description

This vote provides for administrative and support services for Justices of the Superior Courts (Courts of Appeal and Supreme Court) and Judges of the County Court located throughout the Province.

Appropriations		Actual Expenditures
1,897,930	Total of vote	1,847,201

Group account classification		
Salaries		1,634,702
Supplies and services		287,976
		1,922,678
Less Transfers		
Vote 40—Salary Adjustments	37,192	
Vote 71—Pre-retirement Leave	11,875	
Vote 72—Employee Benefits	26,410	
		75,477
		1,847,201

Vote 13

PROVINCIAL JUDICIARY

Description

This vote provides for adjudication of the law in the Provincial Court of British Columbia, including criminal trials, Small Claims and Family and Children's Court Services and for Justice of the Peace Services.

Appropriations		Actual Expenditures
9,366,316	Total of vote	8,889,424

Group account classification		
Salaries		8,261,000
Supplies and services		639,007
Grants		3,500
		8,903,507
Less Transfers		
Vote 40—Salary Adjustments	8,400	
Vote 72—Employee Benefits	5,683	
		14,083
		8,889,424

Vote 14

POLICE SERVICES

Description

This vote provides funds for Provincial policing and related programs for which the Attorney General has responsibility:

(a) *Administrative Services*—To provide overall policy direction; to recommend appropriate legislative and policy changes; to maintain a productive working relationship between the Ministry and the various organizations involved in policing; and to develop policies to assist in crime prevention.

Keep of Provincial Prisoners—To provide for the reimbursement to municipalities for the cost of Provincial prisoners.

Indian Special Constable Program—To provide funds for the Province's share of costs of the Indian Special Constable Program which operates under the direction of the R.C.M.P., and is jointly funded by the Provincial Government and Department of Indian and Northern Affairs Canada.

(b) *Royal Canadian Mounted Police Contract*—To provide policing of the Province by means of a contract with the Government of Canada for the R.C.M.P.

(c) *British Columbia Police Commission/British Columbia Police Academy*—To provide for the improvement of police effectiveness through the raising of police standards and developing police/community relations.

(d) *Co-ordinated Law Enforcement Unit (CLEU)*—To develop and co-ordinate efforts to identify, suppress and prevent organized criminal activities in British Columbia.

(e) *CounterAttack*—To promote behaviour and attitude changes at all levels of society in regard to drinking and driving through a combination of police enforcement, education, community action, research and information programs.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,936,928	Administration	5,162,183	
58,235,870	Royal Canadian Mounted Police Contract	55,661,883	
2,612,300	British Columbia Police Commission	2,122,872	
3,260,853	Co-ordinated Law Enforcement Unit	3,106,409	
349,742	CounterAttack	235,920	
68,395,693	Total of vote		66,289,267

65,895,693	Main Estimates
2,500,000	Special Warrant No. 5
68,395,693	

Group account classification		
Salaries		2,871,952
Supplies and services		63,514,286
Capital		15,127
Other expenditure		8,118
Grants		7,474
		66,416,957
Less Transfers		
Vote 40—Salary Adjustments	61,333	
Vote 72—Employee Benefits	66,357	
		127,690
		66,289,267

Vote 15

COURT SERVICES

Description

This vote provides for management and administration services to support the operations of the courts.

The major components of Court Services are:

- (a) *Administration and Central Services*—Provides funding for branch and regional management, central service operations, and special Provincial programs such as Trial Co-ordination, Records Management Centre, Skip Tracing Unit, Vehicle Purchase/Replacement Programs, and all staff training.
- (b) *Operations*—
  - (i) Court Administration—Provides for court administration functions including case processing, accounting, and court clerks.
  - (ii) Sheriff Services—Provides for court security for all levels of courts, escort of prisoners, service of civil and criminal documents, supervision of holding cells, as well as related witness and jury administration functions.
  - (iii) Court Reporting/Recording Services—Provides for court reporter/recorder attendance at all required court sittings, and for the preparation of transcripts as a final record of all required proceedings.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
5,724,987	Administration and central services (net of recoveries)	4,023,484	
38,494,393	Operations	39,362,046	
44,219,380	Total of vote		43,385,530
43,191,802	Main Estimates		
1,210,000	Special Warrant No. 5		
(182,422)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
44,219,380			

Group account classification		
Salaries		35,010,528
Supplies and services		9,910,978
Other expenditure		14,281
		44,935,787
Less Transfers		
Vote 40—Salary Adjustments	931,936	
Vote 71—Pre-retirement Leave	65,255	
Vote 72—Employee Benefits	398,261	
Recoveries		
Insurance Corporation of British Columbia	154,805	
		1,550,257
		43,385,530

Vote 16

CORRECTIONS

Description

This vote provides for the complete range of Provincial correctional programming including the following activities:

(a) *Adult Correctional Centres*—Provides for incarceration of remanded and sentenced adult male and female inmates, in accordance with the order of the court.

(b) *Youth Containment Centres*—Provides for containment of juvenile males and females in secure and camp facilities.

(c) *Probation, Family and Community Services*—Provides for pre-court enquiries and diversion programs without formal court intervention; preparation of reports for the courts including pre-sentence reports and custody and access reports; supervision of adults and juveniles who are on probation, bail or conditional release from correctional or containment facilities; assistance to persons in resolving child custody and financial maintenance problems through mediation and conciliation; attendance, impaired drivers and community work service programs for juveniles and adults.

(d) *Management and Program Services*—Provides for management of correctional programs, service delivery and the efficient use of resources.

(e) *Inspection and Standards*—Provides for development of standards of security, safety, health, and service delivery of correctional programs, and for investigation of matters related to the administration of the *Corrections Act*.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
44,218,249	Adult Correctional Centres (net of recoveries)	43,349,901	
3,381,640	Youth Containment Centres (net of recoveries)	3,645,848	
21,976,744	Probation, Family and Community Services	21,203,105	
5,527,116	Management Services	5,154,851	
336,367	Inspection and Standards	331,066	
75,440,116	Total of vote		73,684,771
74,430,116	Main Estimates		
1,010,000	Special Warrant No. 5		
75,440,116			

Group account classification		
Salaries		58,953,623
Supplies and services		20,016,851
Capital		409,139
Other expenditure		6,389
Grants		4,345
		79,390,347
Less Transfers		
Vote 40—Salary Adjustments	1,392,077	
Vote 71—Pre-retirement Leave	141,592	
Vote 72—Employee Benefits	304,992	
Recoveries		
Federal Government	3,866,915	
		5,705,576
		73,684,771

Vote 17 LEGAL SERVICES TO GOVERNMENT

Description

This vote provides for:

- (a) Overall direction and coordination of legal services to the Province of British Columbia and various ministries, boards, committees and societies, as well as advice and counsel on legal matters and interpretation of statute law;
- (b) (i) Advice to the Province of British Columbia in regard to constitutional and administrative law and inter-governmental matters, and
  - (ii) representation for the Province of British Columbia in civil litigation;
- (c) (i) Drafting, preparation, filing and publication of statutes, regulations and Orders in Council, and
  - (ii) on-going revision, maintenance and updating of Provincial statutes;
- (d) Development of policies, programs, and organization of legal services in family law; assistance in coordination and provision of legal services to social services, and direction to other branches of government in the implementation of these programs, policies and services.

Appropriations		Actual Expenditures
9,519,577	Total of vote	9,209,512
8,668,456	Main Estimates	
1,080,000	Special Warrant No. 5	
(228,879)	Statutory—*Financial Administration Act*—(S.B.C. 1981, chap. 15, sec. 23 (3))	
9,519,577		

Group account classification		
Salaries		4,023,852
Supplies and services		5,409,161
Other expenditure		1,541
		9,434,554
Less Transfers		
Vote 40—Salary Adjustments	31,974	
Vote 72—Employee Benefits	193,068	
		225,042
		9,209,512

Vote 18

CRIMINAL JUSTICE

Description

This vote provides for:

(a) The operation of Crown Counsel services throughout the Province for the prosecution of criminal cases, Provincial statutes, and many municipal bylaws in the trial and appellate courts of the Province and in the Supreme Court of Canada.

(b) The provision of advice to Government on matters of criminal law and enforcement.

(c) The development of policy and procedure in matters pertaining to criminal law.

Appropriations		Actual Expenditures
13,825,393	Total of vote	13,373,074

13,844,474	Main Estimates
(19,081)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
13,825,393	

Group account classification		
Salaries		8,933,872
Supplies and services		5,030,890
Other expenditure		231
		13,964,993
Less Transfers		
Vote 40—Salary Adjustments	95,806	
Vote 72—Employee Benefits	496,113	
		591,919
		13,373,074

Vote 19 STATUTORY SERVICES, BOARDS, COMMISSION

Description

This vote provides for those services, boards and commissions which, under the jurisdiction of the Attorney General, include:

- (a) *Legal Services Society*—To provide equality of access to the law in the Province of British Columbia by
  - (i) ensuring that individuals receive legal assistance not otherwise available for financial or other reasons, and
  - (ii) providing education, advice and information about the law for the people of British Columbia.
- (b) *Law Reform Commission*—To review all the law of the Province including statute law, common law and judicial decisions with a view to its on-going development and reform including codification, elimination of anomalies, repeal of obsolete and unnecessary enactments, reduction in the number of separate enactments and generally the simplification and modernization of the law.
- (c) *Coroners*—To provide, pursuant to the *Coroners Act*, for investigation, inquiry and inquest of all facts of all unexpected and unnatural deaths, in order to prevent future loss of life in similar circumstances.
- (d) *Public Trustee*—To provide for the protection of estates and financial interests of minors, mentally disordered persons and those under long-term health care, and for the administration of estates of certain deceased persons.
- (e) *Office of the Fire Commissioner*—To administer the *Fire Services Act* and regulations; to collect and disseminate fire information in the Province; to investigate conditions under which fires occur; to study fire prevention and fire suppression; to be responsible for all levels of fire training; and to provide general advisory services respecting fire protection.
- (f) *British Columbia Racing Commission*—To provide for regulation, development and improvement of horse-racing in the Province.
- (g) *Land Titles*—To provide for administration of *Land Title Act* and operation of land registry services throughout the Province.
- (h) *Film Classification*—To administer the *Motion Picture Act* and regulations; to classify films; and to regulate the public exhibition of any film and its advertising in the Province.
- (i) *Firearms and Private Investigators*—To provide for
  - (i) the licensing and inspection of firearms businesses,
  - (ii) the issuance of firearms acquisition certificates, and
  - (iii) the licensing of security agencies.
- (j) *Order in Council Patients' Review Board*—To provide for review, for the purpose of making recommendations to the Attorney General, on the status of persons being held in custody in the Forensic Psychiatric Institute at the pleasure of the Lieutenant Governor, of
  - (i) findings of the court of being unfit to stand trial by reason of insanity, or
  - (ii) acquittals by the court by reason of insanity.
- (k) *Criminal Injury Compensation Act*—To assist victims or families of victims where the victims have been injured or killed by an act or omission of another resulting from
  - (i) the commission of an offence, or
  - (ii) the lawful arrest or attempt to arrest an offender, or to assist a peace officer, or
  - (iii) the lawful prevention or attempt to prevent the commission of a criminal offence or suspected offence.
- (l) *British Columbia Parole Board*—To provide a process for reviewing parole applications from inmates incarcerated in Provincial correctional centres, and for making subsequent parole decisions subject to the statutory provisions of the *Parole Act* (Canada) and consistent with the administration of justice in this Province.

Appropriations	Classification by sub-vote	Actual Expenditures	
12,498,784	Legal Services Society	14,598,345	
423,936	Law Reform Commission	242,619	
3,575,700	Coroners	4,024,991	
2,181,596	Public Trustee (net of recoveries)	2,163,156	
2,298,155	Fire Commission	2,051,989	
812,641	British Columbia Racing Commission (net of recoveries)	10	
9,100,657	Land Titles	7,731,558	
187,764	Film Classification	167,090	
333,068	Firearms and Private Investigators	296,396	
116,539	Order in Council Patients' Review Board	131,452	
3,458,833	*Criminal Injury Compensation Act*	3,594,079	
476,547	British Columbia Parole Board	462,535	
35,464,220	Total of vote		35,464,220

Vote 19—*Continued*

35,632,301	Main Estimates
(926,914)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
758,833	Statutory—*Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5))
35,464,220	

Group account classification		
Salaries		12,395,113
Supplies and services		16,381,912
Capital		19,408
Other expenditure		60,499
Grants		7,978,459
		36,835,391
Less Transfers		
Vote 40—Salary Adjustments	383,818	
Vote 71—Pre-retirement Leave	25,417	
Vote 72—Employee Benefits	151,070	
Recoveries		
Law Foundation	75,116	
Horse Racing Improvement Fund	730,000	
Other	5,750	
		1,371,171
		35,464,220

Statutory

INDIAN CUT-OFF LANDS DISPUTES ACT (S.B.C. 1982, chap. 50, sec. 5)

Appropriations		Actual Expenditures	
	Classification		
360,000	Osoyoos	360,000	
10,500	Clinton	10,500	
370,500	Total expenditure		370,500

Group account classification	
Other expenditure	370,500

Special Purpose Account

LAND TITLE ACT (R.S.B.C. 1979, chap. 219, sec. 274)

Appropriations		Actual Expenditures
44,803	*Land Title Act*	44,803

Group account classification	
Other expenditure	44,803

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			
		Estimated	Other Authorizations	Total	Actual Expenditures
		$	$	$	$
20	Minister's Office	165,160			
	Supplement—Special Warrant No. 4		30,000		
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		6,770	201,930	193,001
21	Ministry Operations	19,633,623			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(985)	19,632,638	18,898,955
		19,798,783	35,785	19,834,568	19,091,956

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 20 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Consumer and Corporate Affairs, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
201,930	Total of vote	193,001
165,160	Main Estimates	
30,000	Special Warrant No. 4	
6,770	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
201,930		

Group account classification		
Salaries		171,218
Supplies and services		33,509
		204,727
Less Transfers		
Vote 40—Salary Adjustments	9,200	
Vote 72—Employee Benefits	2,526	
		11,726
		193,001

Vote 21

MINISTRY OPERATIONS

Description

(a) Executive and Administration provides centralized management, administrative and support services to all branches of the Ministry. Staff solicitors are provided by the Ministry of Attorney General.

(b) Consumer Affairs Program promotes fairness and knowledgeability in the marketplace. It develops, administers and enforces consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*.

It regulates aspects of cemeteries, motor dealers and travel firms, attempts to mediate problems in transactions between consumers and suppliers, and assists over-committed debtors through counselling and debt pooling arrangements.

It educates consumers on their rights and obligations, and provides information and advice to the business community. It conducts research and prepares advice on a wide variety of commercial matters.

(c) The Corporate Affairs Division is responsible for the legal framework of the marketplace, including the licensing and registration of individuals involved and the regulation of the instruments and documents used by the institutions to communicate and conduct their business.

The Superintendent of Credit Unions, Co-operatives and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate and Insurance regulates the mortgage brokers, securities, real estate and insurance industries. The Registrar of Companies maintains complete files on all British Columbia companies, extra-provincial companies, co-operatives, partnerships and societies operating within British Columbia whether based inside the Province or outside, and through the central registry registers mechanic liens and liens against motor vehicles and personal chattels, and conducts searches for those liens for the general public, financial community and the legal profession. The Corporate and Financial Services Commission hears appeals under various statutes administered by the Ministry. The Auditors' Certification Board was established by the *Company Act* to assess the qualifications of auditors for reporting companies.

(d) The Rentalsman administers the *Residential Tenancy Act*, which governs the relationship between landlords and tenants who rent residential premises; provides for mediation, adjudication, and rulings on all matters concerned by the Act, including rental rates and increases; deals with matters of termination of tenancies, possession of premises, redirection of rent for repairs and essential services and security deposits, and disseminates information to the general public about their rights and responsibilities under the Act.

(e) The Liquor Control and Licensing Branch provides for overall direction and control of policy development and administration within the confines of the *Liquor Control and Licensing Act* and regulations.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
1,842,441	Executive Administration		1,646,464	
3,573,012	Consumer Affairs		3,398,563	
8,240,112	Corporate Affairs		7,643,742	
4,122,502	Rentalsman		4,452,244	
1,854,571	Liquor Control and Licensing		1,757,942	
19,632,638	Total of vote			18,898,955
19,633,623	Main Estimates			
(985)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))			
19,632,638				
	Group account classification			
	Salaries		13,102,451	
	Supplies and services		6,104,732	
	Other expenditure		18	
	Grants		217,650	
			19,424,851	
	Less Transfers			
	Vote 40—Salary Adjustments	380,293		
	Vote 71—Pre-retirement Leave	16,940		
	Vote 72—Employee Benefits	128,663		
			525,896	
			18,898,955	

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
22	Minister's Office	299,040			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	300,650	179,554
23	Management Operations and Educational Finance	12,447,315		12,447,315	9,578,240
24	Public Schools Education	966,085,922			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(17,487,933)	948,597,989	900,070,935
25	Post Secondary Colleges and Institutes	279,335,383			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(440,350)	278,895,033	262,958,508
26	Independent Schools	17,734,328		17,734,328	17,145,217
		1,275,901,988	(17,926,673)	1,257,975,315	1,189,932,454
27	Financing Transactions				
		1,275,901,988	(17,926,673)	1,257,975,315	1,189,932,454
	Special Purpose Account—*Education (Interim) Finance Act* (S.B.C. 1982, chap. 101.5, sec. 9)	75,000,000		75,000,000	75,000,000
		1,350,901,988	(17,926,673)	1,332,975,315	1,264,932,454

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 22 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
300,650	Total of vote	179,554
299,040	Main Estimates	
1,610	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
300,650		

Group account classification	
Salaries	152,928
Supplies and services	28,402
Other expenditure	24
	181,354
Less Transfers	
Vote 40—Salary Adjustments	1,800
	179,554

Vote 23 MANAGEMENT OPERATIONS AND EDUCATIONAL FINANCE

Description

This vote provides for overall policy direction of and policy development for the Ministry, as well as administrative and support services to the operational programs of the Ministry. Included in these functions are planning; policy research; legislative development; management research; systems development; accounting; auditing; payroll; physical facility planning and development for schools, colleges and other post-secondary institutions; personnel; information and data services; financial management and research. This vote also provides for educational research and development and membership in and services to several national and interprovincial activities.

Deputy Minister's Office—Objectives are to manage the Ministry of Education, to liaise with political levels of government provincially and locally, to provide management leadership to local agencies (colleges, institutes, school districts and councils) to provide direction for curriculum planning and development processes, special education programs, development of information systems, policy and legislative changes, and financial management services.

Research and Development—To provide grants to partially support provincially oriented educational societies which supplement educational programs of school districts and colleges and institutes, to provide funds for the secondment of and contracting for short-term educational experts to assist with specific projects designed to develop and enhance the Provincial educational system and to provide funds for management systems improvements on behalf of the Ministry and field agencies.

National and Interprovincial Activities—Funds are utilized to provide British Columbia's share of the operating expenses of the Council of Ministers of Education, Canada and to provide financial support to the Canadian Education Association. In addition, fully recoverable funds are utilized under a contract with the federal government to assist the Canadian International Development Agency to operate a major forestry industry project in Indonesia.

Management Operations—To provide for the development of policy and management processes in the education system, including data, information and financial systems, personnel management processes, project management expertise, the interfaces with and development activities of the British Columbia Systems Corporation, policy and legislative preparation, general research services, the interface with the British Columbia Buildings Corporation and to provide for the costs of Ministry office space and the data processing charges related to systems development and implementation.

Educational Finance—To provide for the development and management of major financial systems including five-year operating and capital forecasting, annual capital and operating budgets, expenditure management, financial management, schools and post-secondary capital management, and school district and post-secondary institutions financial management. Funds are also provided for research into the financial implications of proposals for change in policy, legislation, and management processes.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
1,295,893	Deputy Minister's Office		847,422	
2,581,800	Research and Development		1,334,784	
217,306	National and Interprovincial Activities (net of recoveries)		188,358	
5,947,968	Management Operations		5,210,054	
2,404,348	Educational Finance (net of recoveries)		1,997,622	
12,447,315	Total of vote			9,578,240
	Group account classification			
	Salaries		3,915,629	
	Supplies and services		5,213,021	
	Other expenditure		2,437	
	Grants		875,750	
			10,006,837	
	Less Transfers			
	Vote 40—Salary Adjustments	71,830		
	Vote 71—Pre-retirement Leave	14,612		
	Vote 72—Employee Benefits	135,817		
	Recoveries			
	Ministry of Universities, Science and Communications	56,250		
	Federal Government	150,088		
			428,597	
			9,578,240	

Vote 24

PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the development and management of the public schools system through the associated operations of the Ministry, the financial support of school districts, and the assistance to homeowners in respect of school taxation.

Schools Programs—To provide for the most effective possible public school program, assessing and developing the content of educational programs, managing public instruction through curriculum development and learning assessment, developing major supplementary programs such as career development and micro-computer applications as needs are identified and evaluated; to provide correspondence education to any British Columbia student who is unable to take the regular school program; to promote excellence by administering Grade 12 scholarship exams; to promote upgrading of adults by administering a secondary school completion program; to ensure availability of curriculum resources to all districts through a curriculum resource centre, and to assist in program implementation; to promote development and implementation of modern language and multi-cultural programs in schools.

School Operations and Services—To assist school districts in developing the resources necessary to deliver their service through centralized purchasing and development of textbooks and materials, print and non-print media materials; to assess and accredit schools throughout the Province; to ensure that superintendents and other officials are fulfilling their responsibilities under the statutes and policies of the Government; to assess and improve school district management operations and systems.

Special Education—To provide for the development and implementation of Provincial policy and programs in special education in the public school system; to evaluate and assess existing and proposed special education programs and services to students with various learning disabilities, both within and outside the school system; to assist school district personnel to organize and evaluate special education programs; to develop new and improved methods in meeting the needs of exceptional children, to operate Jericho Hill School and a Resource Centre for the visually impaired; and to improve educational opportunities for and performance of Native Indian students.

Teachers Services—To evaluate applications for teachers' certificates and certify and decertify as required; to administer systems related to trustee elections, teachers' salary conciliation and arbitration processes, and teacher appeals on transfers.

Grants—School Districts—To provide the Provincial share of local school district operating budgets and schools capital debt servicing, to provide contracted programs such as those for severely handicapped children in containment centres, to pay on behalf of school districts the fees and insurance premiums of the Insurance Corporation of British Columbia related to school fire protection, and to provide funds for Provincially established education services in school districts.

Grants to Reduce Local School Taxes—To relieve all or part of homeowners' school taxes.

Teachers' Pension Fund—To provide funds to cover the statutory employer's portion of the costs of the fund on behalf of all school districts and the employer's portion of medical and dental expenses for all retired teachers.

Grants and Recoveries re *Non-residential Property Tax*—To provide grants to school districts from revenue collected by the Province from non-residential property.

Appropriations	Classification by sub-vote	Actual Expenditures	
7,656,446	School Programs (net of recoveries)	7,380,912	
18,725,123	School Operations and Services (net of recoveries)	17,161,339	
5,793,787	Special Education (net of recoveries)	4,686,874	
512,880	Teacher Services	384,975	
550,644,780	Grants—School Districts	509,584,307	
253,500,000	Grants to Reduce Local School Taxes	257,662,311	
111,764,963	Teachers Pension Fund	103,210,207	
837,815,250	Grants, Non-residential School Property Tax	837,815,250	
837,815,240	*Less* Recoveries *re* Non-residential School Property Tax	837,815,240	
948,597,989	Total of vote		900,070,935
966,085,922	Main Estimates		
(17,487,933)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
948,597,989			

Vote 24—*Continued*

Group account classification		
Salaries		8,425,670
Supplies and services		20,528,289
Capital		320,644
Other expenditure		1,580
Grants		1,709,850,219
		1,739,126,402
Less Transfers		
Vote 40—Salary Adjustments	198,840	
Vote 71—Pre-retirement Leave	32,751	
Vote 72—Employee Benefits	142,261	
Recoveries		
Grants	837,815,240	
Other	866,375	
		839,055,467
		900,070,935

Vote 25 POST-SECONDARY COLLEGES AND INSTITUTES

Description

This vote provides for the management by the Ministry of the Provincial colleges and institutes system and for the operating and capital funds required to operate these agencies and the statutory councils, as well as other post-secondary programs operated through consortia and other educational agencies.

Post-Secondary Management—To provide for the supervision and operation of colleges and institutes management processes and systems including resource allocation, computerized budgeting and information systems, evaluation systems, federal-provincial cost-shared programs, training programs in industry, and to manage the administration and distribution of various forms of financial assistance to students through the Canada Student Loan Program, including Provincial grants and scholarships; to coordinate program development and delivery through long-range planning and adjustment to meet priority needs in accordance with resource constraints and in conjunction with other ministries and government agencies; to provide for the coordination of expenditures by school districts and colleges in programs of continuing education, vocational and other programs as required.

Operating Grants—Colleges and Provincial Institutes—To provide operating and cash capital grants to colleges, Provincial institutes and other post-secondary institutions and programs to cover all classes of expenditure required for program operation and administration, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the British Columbia labour force to remain productive and competitive.

Operating Grants—Other—To provide for operating grants to and expenditures by colleges, school districts, and other educational services and agencies including the Knowledge Network of the West Communications Authority in such areas as continuing and adult education, distance learning systems support, counselling, library and statistical services, and for some emerging programs, minor capital support grants.

Equipment and Furnishing Capital Grants—To grant funds to colleges and institutes to initially acquire and to replace and upgrade equipment and library books in order to keep programs reasonably current.

Debt Servicing Capital Grants—To provide funds for the payment of interest and sinking fund charges for all capital construction and equipment projects for colleges and institutes including those that will be approved in the 1982/83 fiscal year.

Student Financial Aid—To provide financial assistance to post-secondary students who have demonstrated financial need under federal-provincial criteria for eligibility and to provide grants to subsidize other programs which enable post-secondary students to supplement their income through part-time work while studying.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
5,937,582	Post Secondary Management	5,182,151	
206,322,000	Operating Grants—Colleges and Institutes (net of recoveries)	197,177,540	
5,809,394	Operating Grants—Other	3,195,902	
10,180,766	Equipment and Furniture Capital Grants	8,368,105	
44,412,650	Debt Servicing Capital Grants	40,407,128	
6,232,641	Student Financial Aid	8,627,682	
278,895,033	Total of vote		262,958,508
279,335,383	Main Estimates		
(440,350)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
278,895,033			

Group account classification		
Salaries		2,312,248
Supplies and services		2,687,074
Other expenditure		10
Grants		289,039,646
		294,038,978
Less Transfers		
Vote 40—Salary Adjustments	42,960	
Vote 72—Employee Benefits	48,830	
Recoveries		
Ministry of Labour and the Federal Government	17,214,768	
Ministry of Universities, Science and Communications	13,773,912	
		31,080,470
		262,958,508

Vote 26

INDEPENDENT SCHOOLS

Description

This vote provides funds to partially support British Columbia independent schools and to supervise their operations as required as a condition of the grant.

Inspector, Independent Schools Management—To inspect, classify and recommend independent schools for grants and to certify teachers under the terms of the *School Support (Independent) Act*.

Independent Schools Grants—To provide the statutory grants provided for in the legislation to all eligible independent schools.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
234,379	Inspector of Independent Schools		212,975	
17,499,949	Independent School Grants		16,932,242	
17,734,328	Total of vote			17,145,217
	Group account classification			
	Salaries		75,771	
	Supplies and services		143,221	
	Grants		16,932,242	
			17,151,234	
	Less Transfers			
	Vote 40—Salary Adjustments	781		
	Vote 72—Employee Benefits	5,236		
			6,017	
			17,145,217	

Vote 27

FINANCING TRANSACTIONS

Description

This vote provides for statutory advance payment of rural school taxes.

Appropriations		Actual Expenditures	
0[1]	Total of vote		0
	Group account classification		
	Investments, loans and advancements	25,420,048	
	Recoveries		
	School property tax	25,420,048	
		0	

[1] Net voted appropriation of $10 was included in the financing transactions estimates.

Special Purpose Account

EDUCATION (INTERIM) FINANCE ACT, (S.B.C. 1982, chap. 101.5, sec. 9)

Appropriations			Actual Expenditures
75,000,000	Total expenditure		75,000,000
	Group account classification		
	Grants	75,000,000	

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
28	Minister's Office	212,539			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,606	214,145	188,562
29	Resource Management Program	22,333,208		22,333,208	18,277,376
30	British Columbia Utilities Commission	2,595,367		2,595,367	1,898,218
31	Fort Nelson Indian Band Royalties Agreement	5,000,000		5,000,000	2,875,623
	Statutory—*Mining Regulation Act* (R.S.B.C. 1979, chap. 265, sec. 11 (2))—Mine Improvement		14,178	14,178	14,178
		30,141,114	15,784	30,156,898	23,253,957
	Special Purpose Account—Energy Development—*Special Appropriations Act*, (S.B.C. 1982, chap. 40, sec. 4)	2,500,000		2,500,000	1,224,998
		32,641,114	15,784	32,656,898	24,478,955

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 28

MINISTER'S OFFICE

Description

This vote provides for the office of the Minister of Energy, Mines and Petroleum Resources, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
214,145	Total of vote	188,562
212,539	Main Estimates	
1,606	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
214,145		

Group account classification	
Salaries	153,005
Supplies and services	38,342
Other expenditure	15
	191,362
Less Transfers	
Vote 40—Salary Adjustments	2,800
	188,562

Vote 29

RESOURCE MANAGEMENT PROGRAM

Description

(a) *Executive Management*—To provide for senior executive direction of the Ministry, and to provide communications and public relations services for the Ministry.

(b) *Finance and Administration Division*—To provide to the Ministry management, personnel, mineral, petroleum and natural gas revenue and tax administration, management of data information systems, office automation systems and administrative services such as the aquisition and servicing of Ministry property, space inventory and requirements, mail and courier services, records management and the coordination of the Ministry's legislation/amendments initiatives.

(c) *Energy Resources Division*—To ensure provision of policy advice for the formulation of Provincial energy strategy; implementation of Provincial energy policy; development and management of the energy project review process; provision of energy forecasts and strategic studies on energy matters; provision of advice on the management of energy surpluses; formulation and implementation of energy conservation programs; guide, encourage, fund and conduct applied research related to energy technology; provision of technical and adminstrative support for the Energy Development Agency.

(d) *Mineral Resources Division*—To provide for the administration and enforcement of Provincial legislation for ensuring the safety and health of workers in the mining industry and for ensuring that mining operations do not endanger the safety of the public; to ensure that all mining operations are planned and carried out so as to effect the maximum recovery of mineral resources with the minimum disturbance to the environment; to maintain a data base on the mineral industry, to advise on and implement appropriate policies for the mineral sector; to administer title to the mineral resources of the Province; to facilitate the exploration, discovery and orderly development of mineral and coal resources of the Province through geological mapping, surveys and related activities including training of prospectors, related information services and laboratory support; to ensure that mineral lands are adequately assessed and managed in relation to competing land uses, of the optimum benefit to the Province; to stimulate research and technological innovation in sector-related fields.

(e) *Petroleum Resources Division*—To provide for the disposition of petroleum, natural gas, and geothermal resource rights in a manner which brings maximum benefit to the Province and supports the development of these resources; to regulate the petroleum industry to ensure safe operation, environmental protection and conservation of subsurface resources; to provide pertinent information on the petroleum resources and potential of British Columbia, and the nature of the industry; to promote development in new areas.

Appropriations		Actual Expenditures	
	Classification by sub-vote—		
1,203,890	Executive Management	830,243	
2,417,246	Finance and Administration Division (net of recoveries)	2,247,702	
5,924,156	Energy Resources Division	4,109,268	
9,723,627	Mineral Resources Division (net of recoveries)	8,395,134	
3,064,289	Petroleum Resources Division	2,695,029	
22,333,208	Total of vote		18,277,376

Group account classification		
Salaries		10,595,716
Supplies and services		7,770,158
Capital		33,264
Other expenditure		14,771,882
Grants		364,130
		33,535,150
Less Transfers		
Vote 40—Salary Adjustments	181,422	
Vote 71—Pre-retirement Leave	42,516	
Vote 72—Employee Benefits	258,714	
Recoveries		
Federal Government, re N.O.R.P.	14,770,823	
Other	4,299	
		15,257,774
		18,277,376

Vote 30 BRITISH COLUMBIA UTILITIES COMMISSION

Description

The Commission is responsible for the regulation of all utilities in the Province pursuant to the *Utilities Commission Act*.

Appropriations			Actual Expenditures	
	Classification by sub-vote—			
1,620,152	General Administration Branch (net of recoveries)		1,263,789	
575,961	Utility Regulation Section		439,380	
235,413	Economics and Rates		78,007	
163,841	Special Projects		117,042	
2,595,367	Total of vote			1,898,218
	Group account classification			
	Salaries		1,289,432	
	Supplies and services		1,897,320	
	Other expenditure		52	
			3,186,804	
	Less Transfers			
	Vote 40—Salary Adjustments	2,850		
	Vote 72—Employee Benefits	57,762		
	Recoveries			
	British Columbia Utilities Commission Hearings	1,227,974		
			1,288,586	
			1,898,218	

Vote 31

FORT NELSON INDIAN BAND ROYALTIES AGREEMENT

Description

The *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* provides for the ownership, administration and control by the Province of the coal, oil and gas underlying the Fort Nelson Indian Reserve, and provides for the equal sharing by the Province and the band of the revenues from the production of natural gas.

Appropriations			Actual Expenditures
5,000,000	Total of vote		2,875,623
	Group account classification		
	Grants	2,875,623	

Statutory

MINING REGULATION ACT (R.S.B.C. 1979, chap. 265, sec. 11 (2))

Appropriations			Actual Expenditures
14,178	Mine Improvement		14,178
	Group account classification		
	Supplies and services	14,178	

Special Purpose Account

ENERGY DEVELOPMENT—*Special Appropriations Act* (R.S.B.C. 1979, chap. 40, sec. 4)

Appropriations			Actual Expenditures
2,500,000	Total expenditure		1,224,998
	Group account classification		
	Salaries	13,861	
	Supplies and services	686,272	
	Other expenditure	65	
	Grants	524,800	
		1,224,998	

MINISTRY OF ENVIRONMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
32	Minister's Office	206,012			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,634	210,646	172,012
33	Resource and Environment Management	84,419,142		84,419,142	80,046,987
34	Emergency Assistance	500,000		500,000	452,412
	Statutory—				
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)—Flood Costs		2,490,728	2,490,728	2,490,728
	Emergency Program Act (R.S.B.C. 1979, chap. 106, secs. 4, 16 and 17)—Purchase of Property Subject to Hazard		84,551	84,551	84,551
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 15(1))—Extinguishment of Debt		7,604	7,604	7,604
		85,125,154	2,587,517	87,712,671	83,254,294
35	Financing Transactions				
		85,125,154	2,587,517	87,712,671	83,254,294

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 32 MINISTER'S OFFICE

Description

This vote provides for the office of the Minister of Environment, including his salary and expenses and those of his immediate staff.

Appropriations			Actual Expenditures
210,646	Total of vote		172,012
206,012	Main Estimates		
4,634	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		
210,646			
	Group account classification		
	Salaries	143,020	
	Supplies and services	31,524	
		174,544	
	Less Transfers		
	Vote 72—Employee Benefits	2,532	
		172,012	

Vote 33

RESOURCE AND ENVIRONMENT MANAGEMENT

Description

(a) *General Administration*—Provides for executive direction, control and coordination, and services from the Ministry information, personnel, finance, systems, space, laboratory, conservation officer, communications, and general administration in support of the Ministry's operations.

(b) *Air Management*—Maintains a clean and healthy atmospheric environment by, setting air quality standards, collecting data to assess permit applications and maintaining computerized files of all air data for British Columbia, distributes data, reports and maps as required.

(c) *Coastal and Estuary Management*—Provides for the development and implementation of a program which promotes the sensitive and orderly planning, assessment and management of British Columbia's coastal and estuarine environments in the long term based on an understanding of the natural attributes of these environments.

(d) *Fisheries Management*—Provides for the production of the maximum economic, cultural, recreational and scientific benefits for present and future generations of British Columbians by: maintaining all native and desirable introduced species of fish at optimum levels of distribution, abundance and health; participating in Federal Provincial Salmonid Enhancement Programs; protecting or enhancing essential freshwater habitat, and providing an equitable distribution of opportunities for a wide variety of uses of fish.

(e) *Marine Resources*—Provides for the management and economic development of the oyster and marine plant industries and regulation and development of the fish processing sector of the British Columbia commercial fishing industry. The program provides services for these responsibilities under the British Columbia *Fisheries Act* and *Fish Inspection Act*, by representing the Province at international fisheries negotiations, and by functioning as a liaison between Provincial and federal agencies whose activities affect marine resources.

(f) *Pesticide Management*—Provides for the administration of the *Pesticide Control Act*.

(g) *Terrestrial Environment Management*—Provides for the development and implementation of a program which promotes the sensitive and orderly planning, assessment and management of British Columbia's terrestrial environments in the long term based on an understanding of the natural attributes of these environments.

(h) *Waste Management*—Provides for the administration of the *Waste Management Act*, the *Litter Act* and waste management programs including the recycling of derelict automobiles.

(i) *Water Management*—Provides for the administration and control of the use of surface water and the administration of the *Water Utility Act*, *Dyke Maintenance Act* and dam safety inspections.

(j) *Wildlife Management*—Provides for the maintenance, diversity and viability of species representative of the major biophysical zones of land capability and biological limits of each species, and ensures wildlife is available in sufficient abundance to meet social, recreational, ecological and economic needs of society.

(k) *Surveys and Mapping*—Provides for aerial photographs, control surveys, primary base mapping and program coordination services.

(l) *Provincial Emergency*—Provides for costs of the Provincial Emergency Program, which is responsible for developing throughout British Columbia the capability to cope and deal with disaster and emergency situations with minimal disruption of essential services.

Appropriations	Classification by sub-vote	Actual Expenditures	
18,071,854	General Administration	18,157,879	
2,419,668	Air Studies	2,340,148	
1,065,035	Coastal and Estuary Studies	987,960	
12,454,705	Fisheries Management (net of recoveries)	11,254,340	
1,778,990	Marine Resources	1,368,660	
634,764	Pesticide Program	588,299	
6,921,717	Terrestrial Studies	6,242,329	
7,493,706	Waste Management	6,819,627	
17,995,894	Water Management (net of recoveries)	18,057,697	
7,256,382	Wildlife Management (net of recoveries)	6,454,872	
6,534,996	Surveys and Mapping	6,141,004	
1,791,431	Provincial Emergency Program	1,634,172	
84,419,142	Total of vote		80,046,987

Vote 33—*Continued*

Group account classification		
Salaries		45,199,137
Supplies and services		29,803,246
Capital		8,001,708
Other expenditure		21,527
Grants		566,296
		83,591,914
Less Transfers		
Vote 40—Salary Adjustments	830,438	
Vote 71—Pre-retirement Leave	99,343	
Vote 72—Employee Benefits	631,944	
Recoveries		
British Columbia Hydro and Power Authority	1,983,202	
		3,544,927
		80,046,987

Vote 34 EMERGENCY ASSISTANCE

Description

Provides for emergency expenditures in response to natural disasters.

Appropriations			Actual Expenditures
500,000	Total of vote		452,412

Group account classification	
Salaries	21,652
Supplies and services	418,003
Capital	7,165
Other expenditure	224
Grants	5,368
	452,412

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
	Classification		
1,954,853	Southwest Region	1,954,853	
535,875	Bella Coola Flood	535,875	
2,490,728	Total expenditure		2,490,728

Group account classification	
Salaries	6,564
Supplies and services	1,509,021
Grants	975,143
	2,490,728

Statutory

EMERGENCY PROGRAM ACT (R.S.B.C. 1979, chap. 106, secs. 4, 16 and 17)

Appropriations		Actual Expenditures
84,551	Purchase of property subject to hazard	84,551

Group account classification		
Salaries	200	
Supplies and services	71,171	
Capital	13,180	
	84,551	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 15 (1))

Appropriations		Actual Expenditures
7,604	Extinguishment of debt	7,604

Group account classification	
Other Expenditure	7,604

Vote 35 FINANCING TRANSACTIONS

Description

This vote provides for a recoverable advance to the Habitat Conservation Fund.

Appropriations		Actual Expenditures
0[1]	Total of vote	0

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[1] Net voted appropriation of $750,000 was included in the financing transactions estimates.

MINISTRY OF FINANCE

Summary of Expenditure by Appropriation

Vote No	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
36	Minister's Office	188,673			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		2,411	191,084	181,846
37	Government Financial Support	80,361,082			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15—sec. 53 (a)		9,300,960	89,662,042	83,718,347
38	Provincial Capital Commission	778,239		778,239	750,516
39	Compensation Stabilization Program	882,890		882,890	878,934
40	Contingencies	97,535,000			
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		(110,124)	97,424,876	75,623,162
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 53 (f))—Issue Costs		239,166	239,166	239,166
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, sec. 13 (4) and 14 (4))—Judgments Against the Crown		1,516,029	1,516,029	1,516,029
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on Revenue Refunds		994,095	994,095	994,095
		179,745,884	11,942,537	191,688,421	163,902,095
41	Financing Transactions Supplement—Special Warrant No. 10		2,476,200	2,476,200	
		179,745,884	14,418,737	194,164,621	163,902,095

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 36 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Finance, including his salary and expenses and those of his immediate staff.

Appropriations				Actual Expenditures
191,084	Total of vote			181,846
188,673	Main Estimates			
2,411	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)			
191,084				
	Group account classification			
	Salaries		148,550	
	Supplies and services		38,037	
	Other expenditure		6	
			186,593	
	Less Transfers			
	Vote 40—Salary Adjustments	2,215		
	Vote 72—Employee Benefits	2,532		
			4,747	
			181,846	

Vote 37

GOVERNMENT FINANCIAL SUPPORT

Description

This vote provides for overall fiscal policy direction and financial services for government together with management services and administration support to the operational programs of the Ministry.

(a) *Financial and Management Planning*—Provides for financial and economic analysis through Economics and Policy Division and central financial and management direction and control over the operation of all government ministries through Treasury Board Staff. Also provides for grants under the Suggestion Awards program.

(b) *Revenue Operations*—Provides for administration of taxation statutes which are the responsibility of the Ministry of Finance through Consumer Taxation Branch, Income Taxation Branch, Real Property Taxation Branch and the Revenue Administration Branch, and administration of the *Homeowner Grant Act* as it relates to the non-municipal areas of the Province. Also provides for grants and subsidies for payments to natural gas producers, to the Assessment Authority for its operations and to local governments.

(c) *Government Support Services*—Provides for support services across government through the Purchasing Commission, Government Agencies, Courts of Revision, Assessment Appeal Boards, Systems and Data Processing, Treasury Division, and through the Office of the Comptroller General in accordance with the *Financial Administration Act*.

(d) *Ministry Support*—Provides for the central direction, management and administration of the Ministry through executive, personnel and payroll, financial services and administration and information services. Also provides for payments to the British Columbia Buildings Corporation for Ministry occupancy charges.

(e) *Interest on the Public Debt*—Provides for the cost of interest on the Provincial direct debt.

Appropriations		Classification by sub-vote	Actual Expenditures	
3,999,233		Financial and Management Planning		3,283,827
22,571,730		Revenue Operations (net of recoveries)		20,856,415
		Government Support Services (net of recoveries)		
	2,127,932	—Purchasing Commission	1,451,820	
	11,774,729	—Government Agencies	11,687,356	
	3,671,470	—Systems and Data Processing	3,373,924	
	1,691,746	—Treasury Branch	999,825	
	9,067,718	—Comptroller General	8,102,510	
28,333,595				25,615,435
7,158,851		Ministry Support		6,406,570
27,598,633		Interest on Public Debt		27,556,100
89,662,042		Total of vote		83,718,347

80,361,082	Main Estimates
9,300,960	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 53 (a))
89,662,042	

Group account classification		
Salaries		31,085,505
Supplies and services		21,373,403
Capital		23,695
Other expenditure		119,566,895
Grants		11,006,937
		183,056,435
Less Transfers		
Vote 40—Salary Adjustments	785,195	
Vote 71—Pre-retirement Leave	79,376	
Vote 72—Employee Benefits	571,712	
Recoveries		
Interest on Trust Deposits	91,461,484	
Funds Management and Fiscal Agent Fees	3,340,160	
Ministries	2,135,713	
Other	964,448	
		99,338,088
		83,718,347

Vote 38 PROVINCIAL CAPITAL COMMISSION

Description

This vote provides for the Provincial Capital Commission which is responsible for preserving, upgrading, and planning of amenities for and within the Capital District.

Appropriations				Actual Expenditures
778,239	Total of vote			750,516
	Group account classification			
	Salaries		321,032	
	Supplies and services		8,123	
	Grants		440,000	
			769,155	
	Less Transfers			
	Vote 40—Salary Adjustments	2,524		
	Vote 72—Employee Benefits	16,115		
			18,639	
			750,516	

Vote 39 COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for the introduction and administration of the public sector Compensation Stabilization Program and allows for the establishment of an independent administrative agency to interpret and administer policies and regulations developed under the program.

Appropriations			Actual Expenditures
882,890	Total of vote		878,934
	Group account classification		
	Salaries	163,700	
	Supplies and services	715,234	
		878,934	

Vote 40

CONTINGENCIES

Description

This vote provides for salary increases for established staff, salaries for new positions, and employer contributions related thereto, for all Ministries, together with costs for approved pre-retirement leave, banked vacation leave and banked educational leave not provided for elsewhere.

This vote also provides for certain other expenditures of a contingent nature of ministries not otherwise provided for.

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Salaries	25,972,368	
	Employee Benefits	8,390,533	
	Fire Suppression	10,000,000	
	Emergency Assistance	1,065,464	
	British Columbia Buildings Corporation Property Transfers	20,012,926	
	British Columbia Buildings Corporation Debt Servicing Grant	10,000,000	
	Write-off Uncollectable Debts	181,871	
97,424,876	Total of vote		75,623,162
97,535,000	Main Estimates		
(110,124)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
97,424,876			
	Group account classification		
	Salaries	22,246,868	
	Other expenditure	53,376,294	
		75,623,162	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 53 (f))

Appropriations			Actual Expenditures
239,166	Issue costs		239,166
	Group account classification		
	Supplies and services	87,234	
	Other expenditure	151,932	
		239,166	

Statutory

CROWN PROCEEDING ACT (R.S.B.C. 1979, chap. 86, secs. 13 (4) and 14 (4))

Appropriations			Actual Expenditures
	Judgments against the Crown:		
245,291	sec. 13 (4)	245,291	
1,270,738	sec. 14 (4)	1,270,738	
1,516,029	Total expenditure		1,516,029
	Group account classification		
	Other expenditure	1,516,029	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations			Actual Expenditures
994,095	Interest on revenue refunds		994,095
	Group account classification		
	Other expenditure	994,095	

Vote 41 FINANCING TRANSACTIONS

Description

This vote provides for advances in respect of deferred propery taxes pursuant to the *Land Tax Deferment Act*, and for statutory advances to local government and other entities in respect of property taxes in non-municipal areas collected on their behalf by the Ministry of Finance.

Appropriations			Actual Expenditures
2,476,200[1]	Total of vote		0
2,476,200	Special Warrant No. 10		
	Group account classification		
	Investments, loans and advancements	50,117,707	
	Recoveries		
	Property Taxes	50,117,707	
		0	

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[1] Net voted appropriation of $2,350,000 was included in the financing transactions estimates.

MINISTRY OF FORESTS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations: Estimated	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditures
		$	$	$	$
42	Minister's Office	170,140			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,344	174,484	169,685
43	Forest and Range Resource Management	126,536,777		126,536,777	105,987,692
44	Fire Suppression	17,956,320			
	Statutory—*Forest Act* (R.S.B.C. 1979, chap. 140, sec. 124 (4))		14,919,044	32,875,364	32,875,364
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on Revenue Refunds		558,354	558,354	558,354
	Special Warrant No. 7—Countervailing Duties Investigation		260,000	260,000	260,000
		144,663,237	15,741,742	160,404,979	139,851,095
	Special Purpose Account—Forest and Range Resource—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 5)	83,704,000		83,704,000	83,704,000
		228,367,237	15,741,742	244,108,979	223,555,095

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 42

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Forests including his salary and expenses and those of his immediate staff.

Appropriations			Actual Expenditures
174,484	Total of vote		169,685
170,140	Main Estimates		
4,344	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		
174,484			
	Group account classification		
	Salaries	131,674	
	Supplies and services	38,311	
		169,985	
	Less Transfers		
	Vote 40—Salary Adjustments	300	
		169,685	

Vote 43

FOREST AND RANGE RESOURCE MANAGEMENT

Description

This vote provides for all Forest, Range and Recreation programs of the Ministry (except fire suppression) and for all management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at Provincial, regional and district levels.

(a) *Management Program*—This sub-vote provides for senior executive direction in the Ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and in addition the dissemination of information concerning Ministry activities. Direction and control of the application of approved forest and range policies and programs are provided at the regional level and supervision and control of implementation occurs at the district level.

(b) *Finance and Administration Program*—At headquarters, this sub-vote provides advice, policies and procedures pertaining to all general administration matters and support services throughout the Ministry, overall monitoring and functional direction over the Ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and its maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels.

(c) *Harvesting Program*—At headquarters, this sub-vote provides advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown Provincial timber and wood resources, overall monitoring and functional direction over Provincial wood supplies. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level.

(d) *Silviculture Program*—At headquarters, this sub-vote provides advice, policies, procedures and research services pertaining to the reforestation, care and enhancement of Crown Provincial forests, overall monitoring and functional direction over Provincial silvicultural and research activities, tree seeds and tree seedlings required for Provincial reforestation projects. Coordination and monitoring of these projects takes place at the regional level while more detailed field activities occur at the district level.

(e) *Forest Protection Program*—At headquarters, this sub-vote provides advice, policies, procedures and research services pertaining to the application of fire and pest management activities directed toward reducing wood losses and protecting public and environmental values. The coordination and monitoring of these activities occurs at the regional level, while the provision of most protection services occurs at the district level.

(f) *Range Program*—At headquarters, this sub-vote provides advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown Provincial range lands, and overall monitoring and functional direction over Ministry range management activities. The regional offices provide coordination and monitoring for all range management activities on Crown Provincial range lands, while district offices provide ongoing planning, direction, and control of the use of Crown Provincial range lands.

(g) *Recreation Program*—At headquarters, this sub-vote provides advice, policies, and procedures pertaining to the protection of recreation and aesthetic values of Crown Provincial forest and range lands outside of parks, and overall monitoring and functional direction over Ministry recreation management activities. The regional offices provide coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown Provincial lands.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
11,052,689	Management Program	11,378,549	
58,638,951	Finance and Administration Program	52,317,623	
57,437,321	Harvesting Program (net of recoveries)	52,520,396	
52,438,549	Silviculture Program (net of recoveries)	47,412,296	
21,669,194	Forest Protection Program	17,754,776	
4,817,953	Range Program	4,420,614	
4,186,120	Recreation Program	3,887,438	
83,704,000	*Less* Recoveries from Forest and Range Resource Fund	83,704,000	
126,536,777	Total of vote		105,987,692

Vote 43—*Continued*

Group account classification		
Salaries		122,402,449
Supplies and services		69,439,002
Capital		3,272,292
Other expenditure		49,389
Grants		1,776,000
		196,939,132
Less Transfers		
Vote 40—Salary Adjustments	1,842,520	
Vote 71—Pre-retirement Leave	335,476	
Vote 72—Employee Benefits	1,224,510	
Recoveries		
British Columbia Hydro and Power Authority	3,844,934	
Forest and Range Resource Account	83,704,000	
		90,951,440
		105,987,692

Vote 44

FIRE SUPPRESSION

Description

This vote provides for the costs of fighting and extinguishing forest and range fires on Crown lands including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
9,271,862	Direct Fire Fighting Expenditures	9,271,862	
18,486,371	Fire Suppression Flying	18,780,657	
1,883,757	Fire Equipment	1,883,757	
2,776,995	Fire Standby and Overtime	2,776,995	
392,085	Fire Suppression Techniques and Safety Training	143,684	
64,294	Fire Site Rehabilitation	18,409	
32,875,364	Total of vote		32,875,364
17,956,320	Main Estimates		
14,919,044	Statutory—*Forest Act* (R.S.B.C. 1979, chap. 140, sec. 124 (4))		
32,875,364			

Group account classification	
Salaries	3,670,946
Supplies and services	37,109,405
Capital	2,036,663
Other expenditure	58,350
	42,875,364
Less Transfer to Ministry of Finance—Vote 40	10,000,000
	32,875,364

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations			Actual Expenditures
558,354	Interest on revenue refunds		558,354
	Group acount classification Interest on revenue refunds	558,354	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 21 (1))

Appropriations			Actual Expenditures
260,000	Special Warrant No. 7—Countervailing Duties Investigation		260,000
	Group account classification Supplies and services	260,000	

Special Purpose Account

FOREST AND RANGE RESOURCE—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 5)

Appropriations			Actual Expenditures
83,704,000	Total expenditure		83,704,000
	Transfer to vote 43	83,704,000	

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditures
		$	$	$	$
45	Minister's Office	222,410			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,606	224,016	192,648
46	Management Operations	191,683,054		191,683,054	178,406,957
47	Health Programs	1,559,450,117			
	Supplement—Special Warrant No. 6		24,560,000		
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(13,459,261)		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 2060/82)—Transfer to Ministry of Labour		(802,693)	1,569,748,163	1,554,939,002
48	Medical Services Commission	485,230,668		485,230,668	485,230,668
		2,236,586,249	10,299,652	2,246,885,901	2,218,769,275
	Special Purpose Accounts—				
	Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 3)	3,300,000	260,431	3,560,431	3,560,431
	Health Cost Stabilization Act (S.B.C. 1982, chap. 15, sec. 1)	77,800,000		77,800,000	77,799,992
		2,317,686,249	10,560,083	2,328,246,332	2,300,129,698

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 45

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
224,016	Total of vote	192,648
222,410	Main Estimates	
1,606	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
224,016		

Group account classification		
Salaries		168,442
Supplies and services		26,936
		195,378
Less Transfers		
Vote 40—Salary Adjustments	300	
Vote 71—Pre-retirement Leave	2,430	
		2,730
		192,648

Vote 46

MANAGEMENT OPERATIONS

Description

This vote provides for the Ministry's administration and support services, as well as for the delivery of preventive, community care, and institutional programs at the community level.

(a) *Administration and Support*—This sub-vote provides for the overall development, direction and coordination of policy for the Ministry and includes the Deputy Minister's office, personnel, financial services, building occupancy, computer and consulting, supplies and services, information services, legal services, policy planning and legislation, vital statistics, and management services.

(b) *Service Delivery*—This sub-vote provides for the delivery of preventive, community care, long-term care assessment and home-care nursing, at the field level.

Administration—Provides leadership and administrative support services to local community health programs.

Preventive Service Delivery—Provides for the delivery of public health nursing, public health inspection, dental, speech and hearing, nutrition, health education, and grants to municipalities for delivery of certain preventive programs.

Community Care Service Delivery—Provides for the delivery of emergency health services, alcohol and drug programs, community mental health, and grants for mental health services.

Long Term Care Service Delivery—Provides for the delivery of home-care nursing, long-term care assessment, community physiotherapy, long-term care and home-care service delivery grants.

(c) *Service Delivery Grants*—This sub-vote provides for health services made available through grants. These services include diagnostic, treatment, residential, preventive, vocational, rehabilitative and promotional programs and are delivered by societies, individuals, organizations and other governmental bodies including municipalities. These services are purchased to complement Ministry programs.

(d) *Recoveries, Alcohol and Drug Fund*—Allows for recovery of costs incurred by the delivery of alcohol and drug programs. The recoveries are to come from the Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation Fund.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
63,549,253		Administration and Support (net of recoveries)		58,348,289
		Service Delivery		
	7,841,968	—Administration	7,138,939	
	25,387,645	—Preventive Service Delivery	23,412,861	
	61,911,299	—Community Care Service Delivery	60,822,554	
	21,200,675	—Long Term Care Service Delivery	17,678,998	
116,341,587				109,053,352
		Service Delivery Grants		
	7,445,854	—Special Care Services Grants	6,990,891	
	7,646,360	—Alcohol and Drug Grants	7,562,438	
15,092,214				14,553,329
3,300,000		*Less* Recoveries, Alcohol and Drug Fund		3,548,013
191,683,054		Total of vote		178,406,957

Group account classification		
Salaries		62,434,706
Supplies and services		91,124,519
Capital		519,696
Other expenditure		5,595,965
Grants		33,687,383
		193,362,269
Less Transfers		
Vote 40—Salary Adjustments	1,676,642	
Vote 71—Pre-retirement Leave	90,191	
Vote 72—Employee Benefits	188,341	
Recoveries		
Supplies and Services	9,439,279	
Alcohol and Drug Fund	3,548,013	
Other	12,846	
		14,955,312
		178,406,957

Vote 47

HEALTH PROGRAMS

Description

This vote provides for the program management, policy development and planning responsibility for preventive, community care, long-term care and hospital programs. This vote also provides funds for payment of grants to fund long-term care facilities and hospitals.

(a) *Preventive*—This sub-vote provides for the development and administration of policies for the public health nursing, public health inspection, nutrition, speech and hearing, dental and health education programs. Further, this sub-vote provides for epidemiology, provincial laboratory, T.B. control, V.D. control, occupational health, vision, kidney dialysis, out-patient oxygen supply services and medical consultation services. Community vocational rehabilitation originally provided for in this sub-vote was transferred to the Ministry of Labour.

(b) *Community Care*—This sub-vote provides for the development of program policy, management, and planning capability of community care programs.

Forensic Psychiatric Services Commission—Provides for forensic psychiatric services to the courts and justice agencies in the Province on an in-patient and consultative basis. Further, this sub-sub-vote provides for the management and operation of the B.C. Youth Development Centre.

Emergency Health Services Commission—Provides for a ground and air ambulance service throughout the Province. Further, this sub-sub-vote provides for the operation of a plant for the construction of ambulances, training courses for emergency medical assistants and paramedic crews; basic instruction in first aid and cardio-pulmonary resuscitation throughout the Province; advice on emergency department standards of care and physical planning in acute-care hospitals; coordination of the Ministry's responsibilities in disaster planning.

Alcohol and Drug Commission—Provides for the head office management and support services of the alcohol and drug program. The support services include pharmacy, laboratory, preventive education, medical director and employee assistance programs.

Mental Health—Provides for the head office management of mental health services, and monitoring of policies and programs, consultative and support services to the community mental health and boarding home program as well as the direct operation of the Riverview facility. This sub-sub-vote provides in-patient care for acute and chronic psychiatric patients under the authority of the *Mental Health Act*.

(c) *Long Term Care*—This sub-vote provides administrative and direct service expenses related to the long-term care program. This program provides services to those residents of British Columbia who require assistance in carrying out daily living because of a health-related problem but do not require care in an acute-care hospital.

Administration—Provides for the development and administration of policies, programs, and payment of grants to municipalities. The activities include planning and coordination for new facility construction, and the operation of the Community Care Licensing Boards.

Homemakers—Provides support to individuals in their own home by assisting them in performing tasks of which they are no longer capable.

Government Institutions—Provides for the operation of Valleyview, Pearson, Skeenaview and Dellview hospitals. The activities of the facilities include provision of therapeutic, rehabilitative and psychogeriatric care.

Long Term Care Facilities—Provides grants to community care facilities, mental health boarding homes, licensed private hospitals, family care homes, and assessment and treatment centres. These services are provided to those persons who can no longer function independently as a result of a health-related problem.

(d) *Hospital Programs*—This sub-vote provides for the development and administration of policies and programs for acute and extended-care hospitals. Further, this sub-vote provides grants to hospitals for operating, capital, and equipment purposes.

Administration—Provides administrative and medical consultative services to hospital programs and hospital facilities. These activities include construction, research, statistic compilation and formation of policy.

Grants to Hospitals—Operating—Provides operating grants to hospitals and other agencies. These grants normally pay for the majority of operating costs of hospitals after deducting other sources of hospital revenues.

Grants to Hospitals—Capital—Provides for the payment of the Provincial Government's share of debt servicing costs of hospital construction projects. Further this sub-sub-vote provides grants for minor capital projects.

Grants to Hospitals—Equipment—Provides for the payment of the Provincial Government's share of the purchase of approved equipment.

Vote 47—*Continued*

Appropriations			Actual Expenditures	
		Classification by sub-vote		
20,945,009		Preventive		18,840,946
		Community Care (net of recoveries)		
	12,266,052	—Forensic Psychiatric Services Commission	11,130,800	
	7,343,824	—Emergency Health Services Commission	7,283,736	
	2,785,852	—Alcohol and Drug Commission	2,088,912	
	49,103,985	—Mental Health	46,010,321	
71,499,713				66,513,769
		Long-Term Care		
	10,075,015	—Administration	8,192,748	
	65,214,420	—Homemakers	52,072,808	
	32,433,374	—Government Institutions	27,708,307	
	191,009,476	—Long-Term Care Facilities	170,347,753	
298,732,285				258,321,626
		Hospital Programs		
	5,892,815	—Administration	5,121,720	
	1,101,757,618	—Grants to Hospitals—Operating	1,125,846,391	
	60,607,706	—Grants to Hospitals—Capital	63,982,651	
	10,313,017	—Grant to Hospitals—Equipment	16,311,899	
1,178,571,156				1,211,262,661
1,569,748,163		Total of vote		1,554,939,002
1,559,450,117	Main Estimates			
24,560,000	Special Warrant No. 6			
(13,459,261)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))			
(802,693)	Statutory—*Constitution Act* (R.S.B.C. 1979, chap 62, sec. 14, O.I.C. 2060/82)—Transfer to Labour			
1,569,748,163				

Group account classification		
Salaries		91,262,277
Supplies and services		30,361,020
Capital		753,603
Other expenditure		558,893
Grants		1,435,666,585
		1,558,602,378
Less Transfers		
Vote 40—Salary Adjustments	2,806,813	
Vote 71—Pre-retirement Leave	300,208	
Vote 72—Employee Benefits	207,102	
Recoveries		
Emergency Health Services	349,253	
		3,663,376
		1,554,939,002

Vote 48

MEDICAL SERVICES COMMISSION

Description

This vote provides for the development and administration of policies and programs for the Medical Services Plan and Dental Care Plan and for payment of insured services.

(a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan and Dental Care Plan of British Columbia. Service includes processing and billing for premiums, prompt and efficient payment of insured services, auditing claims for benefits and/or fee payments, and negotiation of contracts with practitioners.

(b) *Medical Services Plan*—This sub-vote provides the funds for payment to physicians, dental surgeons, other practitioners, and laboratories, on fee-for-service basis according to a schedule of fees approved by the Commission. Some practitioners are reimbursed on a salaried or sessional basis. This sub-vote is offset by revenue from medical plan premiums.

(c) *Dental Plan*—This sub-vote provides for the Province's share of service costs provided to eligible residents by dentists and denturists according to an approved fee schedule.

Appropriations			Actual Expenditures
	Classification by sub-vote		
27,555,619	Administration	24,601,756	
396,075,049	Medical Services Plan	414,487,186	
61,600,000	Dental Plan	46,141,726	
485,230,668	Total of vote		485,230,668
	Group account classification		
	Grants	485,230,668	

Special Purpose Account

DRUG, ALCOHOL AND CIGARETTE EDUCATION, PREVENTION AND REHABILITATION
SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 3)

Appropriations			Actual Expenditures
3,560,431	Total expenditure		3,560,431
3,300,000	Main Estimates		
260,431	*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 3)		
3,560,431			
	Group account classification		
	Transfer to Vote 46—Special Delivery Grants	3,548,013	
	Other expenditure	12,418	
		3,560,431	

Special Purpose Account

HEALTH COST STABILIZATION ACT (S.B.C. 1982, chap. 15, sec. 1)

Appropriations			Actual Expenditures
77,800,000	Total expenditure		77,799,992
	Group account classification		
	Salaries	1,347,280	
	Supplies and services	152,720	
	Grants	76,299,992	
		77,799,992	

MINISTRY OF HUMAN RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
49	Minister's Office	262,008			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		3,706	265,714	204,397
50	Ministry Programs	985,997,572			
	Supplement—Special Warrant No. 3		117,300,000	1,103,297,572	1,092,186,868
		986,259,580	117,303,706	1,103,563,286	1,092,391,265

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 49 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Human Resources, including her salary and expenses and those of her immediate staff.

Appropriations		Actual Expenditures
265,714	Total of vote	204,397
262,008	Main Estimates	
3,706	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
265,714		

Group account classification

Salaries	165,088
Supplies and services	39,040
Capital	1,869
	205,997
Less Transfers	
Vote 40—Salary Adjustments	1,600
	204,397

Vote 50

MINISTRY PROGRAMS

Description

This vote provides for administering and operating Ministry income security programs and social services including salaries and expenses of Ministry staff.

(a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of Ministry programs and services, as well as administrative support and management services to Ministry operations. It also provides for payments to BCBC for rental and maintenance of buildings and offices occupied by the Ministry and for payments to BCSC for data processing and management consulting services.

(b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of Ministry staff located in regional and district offices or assigned to community based services and programs.

(c) *Family and Children's Services*—This sub-vote provides for a spectrum of services and residential resources for children under the care of the Superintendent of Family and Child Services, and also for programs and services offering support to children and families within the context of their own homes and communities.

(d) *Rehabilitation Services*—This sub-vote provides for residential care and social services for the physically and mentally handicapped, day-care services, grants and purchase-of-service funding to non-profit societies to provide community-based services, and opportunities for persons receiving GAIN benefits to receive training and rehabilitative services.

(e) *GAIN Programs*—This sub-vote provides for income assistance and special allowances to persons in need; a minimum guaranteed income for handicapped persons, health care needs of recipients of GAIN benefits and children-in-care; burial fees for indigent persons; and, the Renter's Tax Credit to persons with limited or no taxable income and who pay rent for his or her principal residence.

(f) *Pharmacare Programs*—This sub-vote provides assistance with the major costs of designated prescription drugs, ostomy supplies and prosthetic appliances either by full subsidization for persons with limited incomes or by partial subsidization for others.

(g) *Services to Seniors*—This sub-vote provides for an additional monthly benefit to seniors in receipt of the Federal Guaranteed Income Supplement or Spouse's Allowance; Shelter Aid for Elderly Renters; a subsidized bus pass to seniors and handicapped persons who qualify for GAIN benefits or the Federal Guaranteed Income Supplement; funding for seniors' day centres; and, counselling services for senior citizens.

Vote 50—*Continued*

Appropriations				Actual Expenditures
		Classification by sub-vote		
		Ministry Executive and Program Support		
	26,123,678	—Headquarters Operations	19,912,853	
	27,056,000	—Building Occupancy	24,453,000	
53,179,678				44,365,853
81,535,893		Direct Community Services		77,775,919
		Services for Families and Children (net of recoveries)		
	69,268,130	—Child Care Services	64,795,770	
	20,665,515	—Family Support Services	19,096,067	
89,933,645				83,891,837
		Rehabilitation Services (net of recoveries)		
	34,095,577	—Opportunities to Independence	32,675,064	
	24,841,740	—Community Residential Care Services	21,752,588	
	9,497,219	—Community Contracted Services	8,677,976	
	61,428,729	—Special Programs for the Retarded	58,153,604	
129,863,265				121,259,232
		GAIN Programs		
	610,553,878	—Income Assistance and Handicapped Benefits	609,223,335	
	20,200,000	—Renters' Tax Credit	22,038,777	
	8,622,281*	—Health Care	9,004,161	
639,376,159				640,266,273
74,210,950		Pharmacare Programs		90,807,954
		Services to Seniors		
	19,600,000	—Seniors' Supplement	19,780,363	
	9,000,000	—Shelter Aid for Elderly Renters	8,540,798	
	5,540,000	—Bus Pass Program	4,470,394	
	720,512	—Seniors' Day Centres	814,845	
	337,470	—Seniors' Counselling Service	213,400	
35,197,982				33,819,800
1,103,297,572		Total of vote		1,092,186,868
985,997,572	Main Estimates			
117,300,000	Special Warrant No. 3			
1,103,297,572				

Group account classification		
Salaries		127,353,493
Supplies and services		142,541,201
Capital		413,069
Other expenditure		18,782
Grants		827,774,729
		1,098,101,274
Less Transfers		
Vote 40—Salary Adjustments	3,351,419	
Vote 71—Pre-retirement Leave	201,077	
Vote 72—Employee Benefits	80,326	
Recoveries		
Federal Government	2,281,584	
		5,914,406
		1,092,186,868

MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No	Description	Total Appropriations Estimated			Actual Expenditures
			Other Authorizations	Total	
		$	$	$	$
51	Minister's Office	249,538			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,625	254,163	189,689
52	Ministry Operations	45,343,633		45,343,633	34,687,455
53	British Columbia Railway—Debt Servicing	70,000,000		70,000,000	70,000,000
	Statutory—				
	Public Service Act (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England		796	796	796
	Small Business Development Act (S.B.C. 1982, chap. 74, sec. 3)—Business Loans		45,000	45,000	45,000
		115,593,171	50,421	115,643,592	104,922,940
54	Financing Transactions				
		115,593,171	50,421	115,643,592	104,922,940
	Special Purpose Account—North East Coal Development—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 6)	2,500,000		2,500,000	2,027,534
		118,093,171	50,421	118,143,592	106,950,474

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 51 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Industry and Small Business Development, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
254,163	Total of vote	189,689

249,538	Main Estimates
4,625	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)
254,163	

Group account classification		
Salaries		151,576
Supplies and services		41,320
		192,896
Less Transfers		
Vote 40—Salary Adjustments	675	
Vote 72—Employee Benefits	2,532	
		3,207
		189,689

Vote 52

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and the operating programs of the Ministry.

(a) *General Administration*—Includes the Deputy Minister's Office and provides executive direction as well as financial, personnel, administrative and library services, to the divisions and bureaus of the Ministry.

(b) *Central Statistics*—Provides statistical information and analytical support for the Ministry, other agencies of the Province and in certain cases for the business community. Also provides and coordinates data processing services for the Ministry.

(c) *Trade and Industry*—Stimulates new business investment, private sector capital formation, exports of British Columbia goods and services, and assists the Province's independent business community.

(d) *Economic Analysis and Research*—Provides the Ministry, Minister and Cabinet with policy and program proposals, industry and sector forecasts, economic and policy analysis of major resource projects, and analysis of long-term trends in world trade.

(e) *Program Implementation and Coordination*—Designs, negotiates, manages, monitors and evaluates Federal-Provincial and joint government-industry economic development programs, and evaluates British Columbia related applications to the Foreign Investment Review Agency.

(f) *Federal-Provincial Shared Cost Programs*—Provide funding for economic development activities jointly funded by the Province of British Columbia and the Government of Canada.

(g) *Grants*—Programs provide financial assistance to specific industry sectors by funding Crown corporations, non-profit organizations, and industry associations which encourage economic activity in the Province.

(h) *North East Coal Development*—Provides funds to British Columbia Hydro and Power Authority towards the development of the North East Coal infrastructure.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
2,343,548	General administration		2,137,072	
2,488,886	Central Statistics		1,754,591	
5,148,598	Trade and Industry		4,054,735	
2,077,476	Economic Analysis and Research		1,524,617	
2,431,475	Program Implementation and Coordination		2,172,520	
15,480,650	Federal-Provincial Shared Cost Programs		9,319,138	
3,373,000	Grants		3,514,885	
12,000,000	North East Coal Development		10,209,897	
45,343,633	Total of vote			34,687,455
	Group account classification			
	Salaries		6,589,397	
	Supplies and services		4,947,722	
	Other expenditure		9,646,362	
	Grants		13,702,914	
			34,886,395	
	Less Transfers			
	Vote 40—Salary Adjustments	92,607		
	Vote 72—Employee Benefits	106,333		
			198,940	
			34,687,455	

Vote 53 BRITISH COLUMBIA RAILWAY—DEBT SERVICING

Description

This vote provides funds to the British Columbia Railway Company to be applied to debt servicing charges of the Company.

Appropriations			Actual Expenditures
70,000,000	Total of vote		70,000,000
	Group account classification		
	Grants	70,000,000	

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations			Actual Expenditures
796	Medical Expenses, London, England		796
	Group account classification		
	Other expenditure	796	

Statutory

SMALL BUSINESS DEVELOPMENT ACT (S.B.C. 1982, chap. 74, sec. 3)

Appropriations			Actual Expenditures
45,000	Business loans		45,000
	Group account classification		
	Grants	45,000	

Vote 54

FINANCING TRANSACTIONS

Description

This vote provides recoverable funding for economic development activities jointly funded by the Province of British Columbia and the Government of Canada.

Appropriations		Actual Expenditures
0[1]	Total of vote	0

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[1] Net voted appropriation of $5,689,750 was included in the financing transactions estimates.

Special Purpose Account

NORTH EAST COAL DEVELOPMENT, *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 6)

Appropriations			Actual Expenditures
2,500,000	Total expenditure		2,027,534
	Group account classification		
	Supplies and services	2,027,534	

MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
55	Minister's Office	138,000			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	139,610	134,309
56	Intergovernmental Relations	2,775,693		2,775,693	2,331,874
	Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England		6,267	6,267	6,267
		2,913,693	7,877	2,921,570	2,472,450

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 55 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Intergovernmental Relations, including his salary and expenses and those of his immediate staff.

Appropriations				Actual Expenditures
139,610	Total of vote			134,309
138,000	Main Estimates			
1,610	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)			
139,610				
	Group account classification			
	Salaries		106,489	
	Supplies and services		30,418	
			136,907	
	Less Transfers			
	Vote 40—Salary Adjustments	300		
	Vote 72—Employee Benefits	2,298		
			2,598	
			134,309	

Vote 56

INTERGOVERNMENTAL RELATIONS

Description

Administration—This program provides for the cost of administrative support and other services of the Ministry and for the facilitation of the Cabinet's committee system. It provides for the coordination and development of policies, strategies and activities regarding the Province's relations with other governments. It also provides for the coordination and development of British Columbia's policies on proposals to reform federalism.

British Columbia House—Included are estimates for the operation of the Office of the Agent General, including his salary and expenses and those of staff members as well as for the operation and maintenance of British Columbia House in London and the provision of services to tenants.

Appropriations		Actual Expenditures
2,775,693	Total of vote	2,331,874

Group account classification		
Salaries		1,390,526
Supplies and services		892,635
Other expenditure		51,095
Grants		66,525
		2,400,781
Less Transfers		
Vote 40—Salary Adjustments	4,374	
Vote 72—Employee Benefits	64,533	
		68,907
		2,331,874

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
6,267	Medical expenses, London, England	6,267

Group account classification	
Other expenditure	6,267

MINISTRY OF LABOUR

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
57	Minister's Office	152,517			
	Supplement—Special Warrant No. 8		27,000		
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	181,127	179,342
58	Ministry Operations	30,960,720			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 2060/82)—Transfer from Ministry of Health		802,693	31,763,413	27,778,458
59	Boards and Agencies	3,356,378		3,356,378	2,718,938
		34,469,615	831,303	35,300,918	30,676,738

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 57

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Labour, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
181,127	Total of vote	179,342
152,517	Main Estimates	
27,000	Special Warrant No. 8	
1,610	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
181,127		

Group account classification		
Salaries		146,183
Supplies and services		37,361
Other expenditure		5
		183,549
Less Transfers		
Vote 40—Salary Adjustments	1,675	
Vote 72—Employee Benefits	2,532	
		4,207
		179,342

Vote 58

MINISTRY OPERATIONS

Description

This vote provides for the administration of the following existing statutes: *Apprenticeship Act, Boiler and Pressure Vessel Act, Electrical Energy Inspection Act, Employment Standards Act, Essential Services Disputes Act, Factory Act, Gas Act, Human Rights Code, Labour Code of British Columbia, Ministry of Labour Act, Wage (Public Construction) Act and Refugee Settlement Act.* Provision is also made for the administration of the following statutes still to be proclaimed: *Electrical Safety Act, Gas Safety Act,* and *Power Engineers and Boiler and Pressure Vessel Safety Act.*

(a) *Ministry Management*—These programs include the operations of the office of the Deputy Minister of Labour and the Management Services for the Ministry.

(b) *Industrial Relations, Occupational Environment and Compensation Advisory Services*—These programs provide for administrative services and operations in the area of labour relations, including mediation, occupational environment, compensation, and labour education; advice, assistance and information to workers and/or employers representatives regarding Workers' Compensation Board claims, benefits, appeal procedures, administrative practice, regulations, policy directives and compensation law.

(c) *Safety Engineering Services*—This program provides for the promotion of the safe living and working environment for the citizens of British Columbia in the areas of boiler and pressure vessels, electricity, gas and elevating devices by means of standards, education, and inspection.

(d) *Manpower*—These programs provide for the planning and management of apprenticeship, and industrial training programs; Provincial programs pertaining to immigration matters, manpower consultative services and trade schools. This sub-vote also provides for community vocational rehabilitation, originally provided for under vote 47 of the Ministry of Health.

(e) *Employment Standards Branch*—This program provides for the administration of the *Employment Standards Act* and the *Labour Code of British Columbia* through the enforcement of standards, education and regulation.

(f) *Human Rights Programs*—These programs provide for the administration of the *Human Rights Code of British Columbia* (including the Human Rights Commission, the Human Rights Branch and individually appointed Boards of Inquiry) by means of investigations and settlements of alleged discrimination and through promotion of the principles of the Code.

(g) *Building Occupancy Charges*—This program provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation occupied by the Ministry.

(h) *Computer and Consulting Charges*—This program provides for payments to the British Columbia Systems Corporation for data processing and management consulting services.

(i) *Office of Women's Opportunities*—This program, under the direction of the Deputy Minister—Women's Opportunities, promotes the full participation of women in the labour force including opportunities in the public sector.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
4,346,025	Ministry Management	2,888,064	
2,221,726	Industrial Relations, Occupational Environment and Compensation Advisory Services	1,983,077	
7,747,664	Safety Engineering Services	7,173,138	
8,094,712	Manpower	7,009,877	
3,387,361	Employment Standards Branch	3,373,154	
1,595,681	Human Rights Programs	1,251,959	
3,037,416	Building Occupancy Charges (net of recoveries)	2,907,438	
1,102,828	Computer and Consulting Charges	976,396	
230,000	Office of Women's Opportunities	215,355	
31,763,413	Total of vote		27,778,458
30,960,720	Main Estimates		
802,693	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 2060/82)—Transfer from Ministry of Health		
31,763,413			

Vote 58—*Continued*

Group account classification		
Salaries		19,816,753
Supplies and services		8,177,142
Capital		98,822
Other expenditure		45
Grants		537,410
		28,630,172
Less Transfers		
Vote 40—Salary Adjustments	379,798	
Vote 71—Pre-retirement Leave	12,095	
Vote 72—Employee Benefits	373,864	
Recoveries		
Workers' Compensation Board	85,957	
		851,714
		27,778,458

Vote 59 BOARDS AND AGENCIES

Description

This vote provides for the administration of the Labour Relations Board, the Essential Services Advisory Agency, the Employment Standards Board and the Provincial Apprenticeship Board. The Boards of Review, an appellate agency structured under the *Workers Compensation Act* is also included in this vote. Funds expended by the Boards of Review are recovered from the accident fund established pursuant to the *Workers Compensation Act*.

Appropriations			Actual Expenditures
	Classification by sub-vote		
2,863,927	Labour Relations Board	2,455,087	
236,786	Essential Services Advisory Agency	37,876	
123,000	Provincial Apprenticeship Board	97,717	
10	Boards of Review	1,204,165	
132,655	Employment Standards Board	128,981	
	Less Recoveries	1,204,888	
3,356,378	Total of vote		2,718,938

Group account classification	
Salaries	2,750,647
Supplies and services	1,108,900
Other expenditure	64,279
	3,923,826
Recoveries	
Workers' Compensation Board	1,204,888
	2,718,938

MINISTRY OF LANDS, PARKS AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
60	Minister's Office	187,000			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,023	188,023	177,599
61	Ministry Operations	78,448,990		78,448,990	72,658,103
62	Ministry Enterprises	10		10	
		78,636,000	1,023	78,637,023	72,835,702
	Special Purpose Accounts—				
	Crown Land—*Ministry of Lands, Parks and Housing Act* (R.S.B.C 1979, chap. 277, sec. 7)	9,600,000	3,255,540	12,855,540	12,855,540
	Provincial Home Acquisition—*Home Conversion and Leasehold Loan Act* (R.S.B.C 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21)	21,627,000	1,720,166	23,347,166	23,347,166
	University Endowment Land Act (R.S.B.C 1979, chap. 420, sec. 3)	3,068,000		3,068,000	1,178,097
		112,931,000	4,976,729	117,907,729	110,216,505

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 60 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Lands, Parks and Housing, including his salary and expenses and those of his immediate staff.

Appropriations			Actual Expenditures
188,023	Total of vote		177,599
187,000	Main Estimates		
1,023	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		
188,023			
	Group account classification		
	Salaries	151,014	
	Supplies and services	29,009	
	Other expenditure	5	
		180,028	
	Less Transfers		
	Vote 40—Salary Adjustments	2,429	
		177,599	

Vote 61

MINISTRY OPERATIONS

Description

This vote provides for central Ministry administration and support services and the development and management of Ministry policy and programs in support of the Ministry's mandate for Lands, Parks and Outdoor Recreation and Housing, which includes:

—the management and allocation of Crown land in the Province of British Columbia;
—the development and management of housing programs to serve British Columbians;
—the maintenance and improvement of a quality system of parks for the enjoyment, inspiration and recreational use of all British Columbians and visitors and the coordination of policy and programs for outdoor recreation and outdoor recreation safety.

This vote consists of three sub-votes including Administration, Lands and Housing, and Parks and Outdoor Recreation.

(a) *Administration*—This sub-vote provides for the Ministry executive; public information, legal, financial and personnel services; rental and maintenance of buildings and office accommodation occupied by the Ministry; data processing and computer system requirements; management of the Ministry's vehicle fleet and acquisition of vehicles; and supporting management systems for planning, monitoring, and controlling the Ministry's financial, human and physical resources.

(b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development and management of housing programs to serve British Columbians. It includes field and headquarter operations to develop and administer policy and programs in support of the Ministry's lands and housing responsibilities; grants and subsidies for the British Columbia Housing Management Commission and housing programs; and administration of the Mobile Home Registry and University Endowment Lands.

(c) *Parks and Outdoor Recreation*—This sub-vote provides for the maintenance and improvement of a quality system of parks for the enjoyment, inspiration and recreational use of all British Columbians and visitors and the coordination of policy and programs for outdoor recreation and outdoor recreation safety.

Appropriations		Actual Expenditures		
	Classification by sub-vote			
8,241,954	Administration		8,112,731	
43,617,383	Lands and Housing		39,579,949	
26,589,653	Parks and Outdoor Recreation		24,965,423	
78,448,990	Total of vote			72,658,103
	Group account classification			
	Salaries		33,301,085	
	Supplies and services		17,315,907	
	Capital		1,732,098	
	Other expenditure		633,304	
	Grants		23,340,755	
			76,323,149	
	Less Transfers			
	Vote 40—Salary adjustments	645,175		
	Vote 71—Pre-retirement leave	39,981		
	Vote 72—Employment benefits	370,115		
	Recoveries			
	Provincial Home Acquisition Fund	1,230,848		
	UBC, fire protection	43,411		
	Ambulance services	59,057		
	Other	304		
			2,388,891	
	Less U.E.L. receipts			
	Taxes	768,005		
	Sales and services	499,724		
	Miscellaneous	8,426		
			1,276,155	
			72,658,103	

Vote 62

MINISTRY ENTERPRISES

Description

This vote provides for maintenance and operation of Manning Park Lodge, Gibsons Pass and Cypress Alpine Ski Areas, and the University Endowment Lands Golf Course. Funds expended by the Government are recovered from operational revenues.

Appropriations				Actual Expenditures
10	Total of vote (net recoveries)			0
	Group account classification			
	Salaries		1,361,128	
	Supplies and services		869,137	
	Capital		135,948	
	Other expenditure		20	
			2,366,233	
	Less Transfers			
	Vote 40—Salary adjustments	7,939		
	Vote 72—Employee Benefits	3,774		
	Recoveries			
	Sales	2,354,520		
			2,366,233	
			0	

Statutory

CROWN LAND—*MINISTRY OF LANDS, PARKS AND HOUSING ACT* (R.S.B.C. 1979, chap. 277, sec. 7)

Appropriations			Actual Expenditures
12,855,540	Total expenditure		12,855,540
9,600,000	Main estimates		
3,255,540	*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7)		
12,855,540			
	Group account classification		
	Other expenditure	12,855,540	

Statutory

PROVINCIAL HOME ACQUISITION—*HOME CONVERSION AND LEASEHOLD LOAN ACT* (R.S.B.C 1979, chap. 170, sec. 17) and *HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21)

Appropriations			Actual Expenditures
23,347,166	Total expenditure		23,347,166
21,627,000	Main Estimates		
1,720,166	*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21)		
23,347,166			
	Group account classification		
	Supplies and services	156,000	
	Other expenditure	2,960,538	
	Grants	20,230,628	
		23,347,166	

Statutory

UNIVERSITY ENDOWMENT LAND ACT (R.S.B.C. 1979, chap. 420, sec. 3)

Appropriations			Actual Expenditures
3,068,000	Total expenditure		1,178,097
	Group account classification		
	Capital	1,178,097	

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Expenditure by Appropriation

Vote No	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
63	Minister's Office	205,621			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,634	210,255	184,421
64	Operations and Administration	10,382,288		10,382,288	7,054,682
65	Revenue Sharing Fund	235,000,000		235,000,000	235,000,000
66	Transit Services	100,633,308		100,633,308	86,408,473
		346,221,217	4,634	346,225,851	328,647,576
	Special Purpose Account—Downtown Revitalization—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 2)	1,000,000		1,000,000	485,329
		347,221,217	4,634	347,225,851	329,132,905

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 63 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, including his salary and expenses and those of his immediate staff.

Appropriations			Actual Expenditures
210,255	Total of vote		184,421
205,621	Main estimates		
4,634	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		
210,255			
	Group account classification		
	Salaries	162,652	
	Supplies and services	24,268	
		186,920	
	Less Transfers		
	Vote 40—Salary Adjustments	2,499	
		184,421	

Vote 64

OPERATIONS AND ADMINISTRATION

Description

This vote provides for executive direction and management of the Ministry, as well as delivery of operational and statutory grant programs.

(a) *Planning, Policy and Central Services*—Provides for overall executive direction, as well as support services to local authorities and operational programs of the Ministry. Included in these functions are the Deputy Minister's Office; planning; policy research and development; legislative review; budget coordination; internal accounting and reporting; personnel; payroll; office accommodation and data processing services; administration of the Downtown Revitalization Program, the *Home Owner Grant Act*, the *Islands Trust Act* and Provincial regulations governing building construction; and, engineering analysis of local government water and sewerage construction projects.

(b) *Municipal Finance and Administration Services*—Provides for executive direction in the review and monitoring of local government administrative and financial practices and procedures, as well as advisory and administrative services to municipal officers. Included in these functions are the Inspector of Municipalities Office; information and education services; investigations into local government issues; municipal financial and administrative services; and, the compilation, recording and assessment of municipal and regional statistical and related information.

(c) *Grants, Contributions and Subsidies*—Provides for grants, contributions and subsidies to assist local governments in the financing of various projects and services. Included in this function is provision of grants in aid of local services to Provincial property and grants and subsidies provided under the *Municipal Aid Act* and the Neighbourhood Improvement Program. The community service grants program, for which funds were recovered from the Federal Government, ceased in 1981/82 fiscal year.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
3,744,343		Planning, Policy and Central Services		3,271,973
1,437,945		Municipal Finance and Administrative Services		1,336,293
		Grants, Contributions and Subsidies		
	2,100,000	—Local Services to Provincial Property	2,179,116	
	2,850,000	—General Grants	256,725	
	250,000	—Neighbourhood Improvement Program	10,575	
5,200,000				2,446,416
10,382,288		Total of vote		7,054,682

Group account classification

Salaries		3,430,515
Supplies and services		1,327,718
Other expenditure		6,722
Grants		2,445,660
		7,210,615
Less Transfers		
Vote 40—Salary Adjustments	79,472	
Vote 72—Employee Benefits	76,461	
		155,933
		7,054,682

Vote 65 REVENUE SHARING FUND

Description

This vote provides for the transfer of funds to the Revenue Sharing Fund in accordance with the provisions of the *Revenue Sharing Act*. Expenditures are made from the Revenue Sharing Fund in respect to various grants and subsidies to municipalities and regional districts.

Appropriations			Actual Expenditures
235,000,000	Total of vote		235,000,000
	Group account classification		
	Other expenditure	235,000,000	

Vote 66 TRANSIT SERVICES

Description

This vote provides funding for the British Columbia Transit (formerly Urban Transit Authority), including custom bus services, in accordance with the *British Columbia Transit Act* (formerly *Urban Transit Authority Act*). The vote also provided for the funding of the Ministry's commitment and subsidies under the *Transit Services Act*.

(a) *Urban Transit Authority* (now *British Columbia Transit*)—Provides to residents of large and small communities throughout the Province, a reasonable and cost effective level of urban public passenger transportation services.

(b) *Custom Bus Services*—Provides urban transportation services to the disabled in various communities throughout the Province.

(c) *Provincial Transit Subsidies*—In accordance with the *Transit Services Act*, provided assistance to Provincial inter-urban bus services.

Appropriations			Actual Expenditures
	Classification by sub-vote		
91,133,308	Urban Transit Authority (now British Columbia Transit)	76,693,693	
1,000,000	Custom Bus Services	1,314,780	
8,500,000	Provincial Transit Subsidies	8,400,000	
100,633,308	Total of vote		86,408,473
	Group account classification		
	Grants	94,128,062	
	Recoveries		
	British Columbia Transit	7,719,589	
		86,408,473	

Special Purpose Account

DOWNTOWN REVITALIZATION

SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 2)

Appropriations			Actual Expenditures
1,000,000	Total expenditure		485,329
	Group account classification		
	Grants	485,329	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
67	Minister's Office	191,744			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	193,354	159,424
68	Provincial Secretary and Government Services Programs	64,504,470			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(3,753,457)	60,751,013	56,841,264
69	Culture, Heritage and Recreation Programs	20,871,803		20,871,803	17,817,869
70	Public Service Commission	5,051,067		5,051,067	4,220,877
71	Superannuation Commission	140,065,034		140,065,034	139,761,489
72	Government Employee Relations Bureau	14,367,240		14,367,240	12,758,276
	Statutory—				
	Inquiry Act (R.S.B.C. 1979, chap. 198, part 2, sec. 18)—Investigating Amendments to the *Constitution Act*		153,698	153,698	153,698
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)—Write-off, Uncollectable Debt		2,445	2,445	2,445
		245,051,358	(3,595,704)	241,455,654	231,715,342
	Special Purpose Accounts—				
	Barkerville Historic Park Development—*Special Appropriations Act*, (S.B.C. 1982, chap. 40, sec. 1)	869,000	661,225	1,530,225	1,530,225
	Provincial Computerization of Libraries—*Special Appropriations Act*, (S.B.C. 1982, chap. 40, sec. 7)	973,000		973,000	818,893
		246,893,358	(2,934,479)	243,958,879	234,064,460

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67

MINISTER'S OFFICE

Description

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
193,354	Total of vote	159,424
191,744	Main Estimates	
1,610	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap 228, part 1, sec. 12)	
193,354		

Group account classification		
Salaries		136,233
Supplies and services		34,937
		171,170
Less Transfers		
Vote 40—Salary Adjustments	1,100	
Vote 71—Pre-retirement Leave	10,646	11,746
		159,424

Vote 68

PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Description

This vote provides for the administration of the *Provincial Secretary and Government Services Act* and the provision of central services to government ministries, the Executive Council and the Legislature.

(a) *Administration and Legislative Services*—Provides for executive and administrative functions including order in council administration, official functions of the Provincial Secretary, financial services, planning and analysis, personnel management, information services, the administration of the First Citizens' Fund, grants to non-profit asssociations, data processing and building occupancy costs and a contingency for miscellaneous expenditures.

(b) *Protocol*—Provides for the expenses of Cabinet and its members, Cabinet committees, government-sponsored meal functions, official ceremonies, and for the costs associated with visiting dignitaries.

(c) *Government House*—Provides for the operation of Government House, including official functions held there, and for the Office of the Lieutenant-Governor.

(d) *Government Services*—Provides legislative library services; space and facilities in Vancouver for public and government presentations; printing services and stationery supplies for all ministries and related organizations; governmnent postal services; microfilming services for all ministries; insurance services for all ministries; management of a government records centre; restoration and construction services to the Legislative Buildings, as well as maintenance service to the Legislative Buildings and Government House.

(e) *Government Information Services*—Provides for the coordination, planning and implementation of government communication policy and programs, and for the operation of an audio-visual production centre for use by all ministries.

(f) *British Columbia Lotteries*—Provides for the administration of the lotteries of the Western Canada Lottery Foundation, and the Interprovincial Lottery Corporation in British Columbia. Funds are also provided for licensing bingos and other forms of social gambling in the Province, and for the administration of grants funded from the Lottery Fund.

(g) *Provincial Elections*—Provides for the administration of Provincial elections, by-elections and plebiscites, and for the registration of voters in preparation of Provincial lists of voters.

(h) *Unemployment Insurance*—Provides for the Provincial Government's contribution, as an employer, toward unemployment insurance premiums.

(i) *Workers' Compensation*—Provides for the Provincial Government's contribution, as an employer, toward the assessment levied by the Workers' Compensation Board.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
14,477,981	Administration and Legislative Services		12,324,570	
862,226	Protocol		531,580	
332,993	Government House		275,886	
21,694,328	Government Services (net of recoveries)		15,557,516	
1,384,874	Government Information Services (net of recoveries)		1,227,902	
10	British Columbia Lotteries (net of recoveries)		0	
5,959,315	Provincial Elections		6,036,245	
11,550,314	Unemployment Insurance		13,466,388	
4,488,972	Workers' Compensation		7,421,177	
60,751,013	Total of vote			56,841,264
64,504,470	Main Estimates			
(3,753,457)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))			
60,751,013				
	Group account classification			
	Salaries		15,864,577	
	Supplies and services		47,720,906	
	Capital		435,004	
	Other expenditure		22,055,970	
	Grants		109,786	
			86,186,243	
	Less Transfers			
	Vote 40—Salary Adjustments	232,180		
	Vote 71—Pre-retirement Leave	20,996		
	Vote 72—Employee Benefits	97,057		
	Recoveries			
	Lottery Fund	1,565,626		
	Queen's Printer	26,717,292		
	Unemployment Insurance Commission	583,514		
	Other	128,314		
			29,344,979	
			56,841,264	

Vote 69 CULTURE, HERITAGE AND RECREATION PROGRAMS

Description

This vote provides for the delivery of government programs under the *Museum Act*, *Library Act*, and *Heritage Conservation Act*, as well as for implementation of policies and programs in the areas of culture, multiculture, the arts, and amateur sports and recreation.

(a) *Provincial Museum*—Pursuant to the *Museum Act*, the Provincial Museum provides for increasing the knowledge of British Columbia's human and natural history, through acquiring and caring for collections, and communicating to people the knowledge gained.

(b) *Provincial Archives*—Provides for the acquisition and preservation of historical government and private documents, printed materials, and other records such as photographs, paintings, prints, and audio visual recordings, considered to be of permanent historical significance to the Province of British Columbia.

(c) *Heritage Conservation*—The heritage conservation program provides for meeting the requirements of the *Heritage Conservation Act*, through the protection, preservation and management of the Province's heritage resources, including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust Fund.

(d) *Recreation and Sport*—The recreation and sport program provides for implementation of government policies and services in the areas of amateur sport, recreation and physical fitness; advice and funding to amateur sport and recreation organizations; scholarships to individuals; operation of the British Columbia Summer and Winter Games; and administration of the Physical Fitness and Amateur Sports Fund.

(e) *Cultural Services*—The cultural services program provides for implementation of government policies and services in the performing arts, museums, art galleries, and multiculture, providing funding and advice to arts and cultural organizations and individuals; managing the British Columbia Art Collection; and administering the British Columbia Cultural Fund.

(f) *Library Services*—The library services program provides for administration of the *Library Act*, advice and funding to the Province's public library systems; direct library services to various areas of the Province; and the delivery of library services to special populations of the Province.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
4,949,629	Provincial Museum		4,051,930	
1,636,292	Provincial Archives		1,304,953	
2,371,408	Heritage Conservation		1,854,990	
2,557,129	Recreation and Sport		2,050,151	
1,545,671	Cultural Services		1,107,182	
7,811,674	Library Services		7,448,663	
20,871,803	Total of vote			17,817,869
	Group account classification			
	Salaries		8,261,882	
	Supplies and services		2,706,512	
	Capital		155,068	
	Other expenditure		601	
	Grants		6,949,837	
			18,073,900	
	Less Transfers			
	Vote 40—Salary Adjustments	215,334		
	Vote 71—Pre-retirement Leave	11,293		
	Vote 72—Employee Benefits	29,404		
			256,031	
			17,817,869	

Vote 70

PUBLIC SERVICE COMMISSION

Description

This vote provides for planning and administration of policies and procedures related to personnel recruitment, selection and related appeals, as well as staff development and safety programs.

(a) *Executive and Administration*—Provides policy, administrative direction and support services to the Public Service Commission, as well as administration of the appointment appeal process.

(b) *Recruitment and Selection*—Provides personnel recruitment assistance to ministries in relation to advertising, interviewing and selecting government personnel.

(c) *Staff Development and Safety*—Provides staff training and occupational safety programs for British Columbia Government employees.

(d) *Salary and Benefits of Sundry Employees*—Provides for the costs of employing former employees of the Department of Public Works not hired by the British Columbia Buildings Corporation.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
926,941	Public Service Commission—Executive and Administration		1,291,002	
2,569,293	Public Service Commission—Recruitment and Selection		1,576,684	
1,394,833	Public Service Commission—Staff Development and Safety		1,166,072	
160,000	Salary and Benefits—Sundry Employees		187,119	
5,051,067	Total of vote			4,220,877
	Group account classification			
	Salaries		3,137,053	
	Supplies and services		1,227,920	
	Other expenditure		19	
			4,364,992	
	Less Transfers			
	Vote 71—Pre-retirement Leave	2,103		
	Vote 72—Employee Benefits	142,012		
			144,115	
			4,220,877	

Vote 71

SUPERANNUATION COMMISSION

Description

This vote provides policy, administrative, and support services to Government pension and benefit plans.

(a) *Superannuation Branch Administration*—Provides policy, administrative and support services for the operation of nine pension plans authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
British Columbia Railway Company Pension Fund Rules and Regulations;
British Columbia Hydro and Power Authority Pension Fund Regulations;
British Columbia Power Commission Superannuation Fund Regulations;
Workers' Compensation Board Superannuation Fund Plan.

(b) *Employee Benefits Administration*—Provides policy, administrative and support services for the administration of employee fringe benefits as authorized by the *Public Service Benefit Plan Act* and other statutes.

(c) *Government Contributions (Provincial Pension Plan)*—Provides for employer costs of matching employee contributions to the Public Service Superannuation Plan including related operations, whose payrolls are administered by the central pay office of the Provincial Government.

(d) *Government Contributions (Canada Pension Plan)*—Provides for employer costs of matching employee contributions to the Canada Pension Plan including related operations, whose payrolls are administered by the central pay office of the Provincial Government.

(e) *Death Benefits*—Provides for payment of death benefits to nominated beneficiaries of participating Public Service pensioners.

(f) *Miscellaneous Statutory Items*—Provides for employer costs of the amount in excess of employee and employer contributions, accumulated with interest, required to provide capital costs of pensions granted under the Public Service Superannuation Plan, and other minor statutory requirements, such as payment in recognition of war service.

(g) *Members of the Legislative Assembly Superannuation Plan*—Provides for government contributions to the Members of the *Legislative Assembly Allowances and Pension Act*—Part II.

(h) *Public Service Extended Health and Dental Plan*—Provides for employer costs of employee fringe benefits for the Extended Health and Dental Plan.

(i) *Public Service Group Insurance*—Provides for employer costs of employee fringe benefits for the Group Life Insurance Plan.

(j) *Medical Services Plan*—Provides for payment by the employer of employee fringe benefits for the Medical Services Plan premiums.

(k) *Long Term Disability Plan*—Provides for employer costs of employee fringe benefits for contributions to the Long Term Disability Plan.

(l) *Death-In-Service Gratuities*—Provides for employer costs of employee fringe benefits for service gratuities upon death in service.

(m) *Retiring Allowances*—Provides for employer costs to employee fringe benefits for retirement allowances granted to employees.

(n) *Pre-retirement Leave*—Provides for employer costs of employee fringe benefits for pre-retirement leave.

(o) *Group Air Travel Insurance*—Provides for employer costs of employee fringe benefits for group aviation accident insurance coverage.

Appropriations	Classification by sub-vote	Actual Expenditures	
4,545,099	Superannuation Branch Administration	4,460,432	
286,935	Employee Benefits Administration	255,129	
50,445,000	Government Contributions—Provincial Pension Plan (net of recoveries)	50,048,697	
12,245,000	Government Contributions—Canada Pension Plan (net of recoveries)	11,258,286	
110,000	Death Benefits	107,900	
28,200,000	Miscellaneous Statutory Items	28,565,403	
312,000	Government Contributions—*Legislative Assembly Allowances and Pension Act*	245,953	
13,700,000	Public Service Extended Health and Dental Plan (net of recoveries)	15,293,834	
3,280,000	Public Service Group Insurance (net of recoveries)	3,232,702	
7,350,000	Medical Services Plan (net of recoveries)	8,818,854	
10,736,000	Long Term Disability Plan (net of recoveries)	10,635,142	
970,000	Grants *re* Public Service Gratuities	931,482	
2,250,000	Retiring Allowances	1,741,952	
5,500,000	Pre-retirement Leave	4,027,966	
135,000	Group Aviation Accident Insurance	137,757	
140,065,034	Total of vote		139,761,489

Vote 71—*Continued*

Group account classification		
Salary Transfers—Retiring allowances and Pre-retirement leave		2,203,473
Salaries		2,621,286
Supplies and services		2,149,523
Other expenditure		140,718,409
		147,692,691
Less Transfers		
Vote 40—Salary Adjustments	55,250	
Recoveries		
Provincial Pension Plan	1,417,512	
Canada Pension Plan	395,222	
Extended Health and Dental Plan	3,113,324	
Group Insurance Plan	2,253,784	
Medical Services Plan	556,252	
Long Term Disability Plan	139,858	
		7,931,202
		139,761,489

Vote 72 GOVERNMENT EMPLOYEE RELATIONS BUREAU

Description

This vote provides for staff support to the Treasury Board by developing personnel management policies and practices, including the negotiation and administration of collective agreements on behalf of the government; the establishment of rates of remuneration, fringe benefit policies, practices and administration; the establishment and review of systems of job evaluation and classification in the government services; and determines the classification of all positions within government organization structures. Also provided for is: the employer's cost in respect of benefits for the licensed professional employees group, the management appointments and those other employees not covered by a collective agreement; settlement payments in respect of grievances arbitration, rights disputes, severance, and other personnel related settlements agreed to by the bureau; and the employer's cost share in respect of boards of arbitration.

Appropriations		Actual Expenditures
14,367,240	Total of vote	12,758,276

Group account classification		
Salaries		2,569,474
Supplies and services		1,040,935
Other expenditure		577,193
Employee Benefits for Management and Professional Employees (all ministries)		8,685,255
		12,872,857
Less Transfers		
Vote 40—Salary Adjustments	105,846	
Vote 71—Pre-retirement Leave	8,735	
		114,581
		12,758,276

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, part 2, sec. 18)

Appropriations		Actual Expenditures
153,698	Investigating amendments to the *Constitution Act*	153,698

Group account classification	
Salaries	13,291
Supplies and services	140,206
Other expenditure	201
	153,698

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations		Actual Expenditures
2,445	Write-offs under $2,000	2,445

Group account classification	
Other expenditure	2,445

Special Purpose Account

BARKERVILLE HISTORIC PARK DEVELOPMENT
SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 1)

Appropriations			Actual Expenditures
1,530,225	Total expenditure		1,530,225
869,000	Main Estimates		
661,225	*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 1)		
1,530,225			
	Group account classification		
	Salaries	278,937	
	Supplies and services	1,016,060	
	Capital	234,766	
	Other expenditure	462	
		1,530,225	

Special Purpose Account

PROVINCIAL COMPUTERIZATION OF LIBRARIES
SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 7)

Appropriations			Actual Expenditures
973,000	Total expenditure		818,893
	Group account classification		
	Grants	818,893	

MINISTRY OF TOURISM

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
73	Minister's Office	204,003			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		4,626	208,629	182,775
74	Operations Services	5,269,233		5,269,233	4,677,888
75	Marketing Services	8,207,664			
	Supplement—Special Warrant No. 9		1,000,000		
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(1,428,770)	7,778,894	7,748,959
	Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England and California, U.S.A.		24,149	24,149	24,149
		13,680,900	(399,995)	13,280,905	12,633,771

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 73 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Tourism, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
208,629	Total of vote	182,775
204,003	Main Estimates	
4,626	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)	
208,629		

Group account classification		
Salaries		138,894
Supplies and services		44,773
		183,667
Less Transfers		
Vote 40—Salary Adjustments	567	
Vote 72—Employee Benefits	325	
		892
		182,775

Vote 74

OPERATIONS SERVICES

Description

This vote provides for executive, administrative and planning direction for the Ministry through the following sub-votes: Deputy Minister's Office; Operations Administration; Finance, Administration and Personnel Services; and Policy, Development and Planning as well as the following operating programs.

(a) *Visitor's Services*—Provides for visitor reception and information facilities located at entry points to the Province, to encourage the travelling public to extend their stay and return to the Province, improvement in accommodation standards through the voluntary inspection of accommodation facilities, publishing the Tourist Accommodation Directory, warehousing and distribution of Ministry brochures and literature, administration of Regional Contributing Grants and encouraging industry development through liaison with the private sector.

(b) *Educational Services*—Provides for training services to operators and employees in the travel industry through Ministry sponsored and implemented courses such as Hospitality Training Program, Travel Counselling Course, and Ski Industry Awareness Program.

(c) *Beautiful British Columbia Magazine and Ministry Publications*—Provides for the printing, circulation and distribution of the *Beautiful British Columbia* magazine, other Ministry publications and the administration of revenue generated from magazine sales.

(d) *Regional Contributing Grants*—Provides financial assistance to the regional tourist associations in the Province to facilitate the organization, coordination and promotion of regional and community attractions and events.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
158,392	Deputy Minister's Office		149,106	
85,926	Operations Administration		86,910	
1,185,769	Finance, Administration and Personnel Services		1,083,886	
615,382	Policy, Development and Planning		473,407	
1,526,429	Visitor Services		1,292,095	
278,947	Educational Services		267,732	
645,988	*Beautiful British Columbia* Magazine and Ministry Publications (net of recoveries)		589,886	
772,400	Regional Contributing Grants		734,866	
5,269,233	Total of vote			4,677,888
	Group account classification			
	Salaries		2,280,285	
	Supplies and services		3,847,074	
	Grants		732,745	
			6,860,104	
	Less Transfers			
	Vote 40—Salary Adjustments	45,580		
	Vote 72—Employee Benefits	35,450		
	Recoveries			
	Beautiful British Columbia Magazine	2,101,186		
			2,182,216	
			4,677,888	

Vote 75 MARKETING SERVICES

Description

This vote provides for the marketing and promotion of the Province as a tourist destination.

(a) *Marketing Administration*—Provides for executive and administrative direction.

(b) *Marketing and Advertising*—Provides for the advertising and special promotional programs in the area of consumer marketing. These programs include special events and attractions, such as the Resident Awareness Campaign, Good Show, Royal Hudson Train, together with major advertising and promotional requirements

(c) *Market Development and Trade Sales*—Provides for on-going travel promotions both in British Columbia and world markets. Programs include the promotion of conventions, winter ski development and other related functions, including the operation of offices located outside of Canada.

(d) *Film Promotion*—Provides for marketing of British Columbia as a location for the production of TV commercials and movies and full length feature movies.

(e) *Special Services*—Provides for the editorial content and format of the *Beautiful British Columbia* magazine and Ministry publications and the production of all still and motion picture photography in the Ministry, including photographic processing and printing laboratory services.

(f) *Information Services*—Provides for the coordination, production and dissemination of all Ministry news releases, speeches, reports and newsletters.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
87,259	Marketing Administration		80,137	
5,305,374	Marketing and Advertising		5,407,214	
1,214,974	Market Development		1,179,686	
277,521	Film Promotion		268,126	
731,608	Special Services		717,011	
162,158	Information Services		96,785	
7,778,894	Total of vote			7,748,959
8,207,664	Main Estimates			
1,000,000	Special Warrant No. 9			
(1,428,770)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))			
7,778,894				
	Group account classification			
	Salaries		1,168,862	
	Supplies and services		6,561,439	
	Capital		32,761	
	Other expenditure		18,835	
			7,781,897	
	Less Transfers			
	Vote 40—Salary Adjustments	23,558		
	Vote 72—Employee Benefits	9,380		
			32,938	
			7,748,959	

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations			Actual Expenditures
313	Medical expenses, London, England		313
23,836	Medical expenses, California, U.S.A.		23,836
24,149	Total expenditure		24,149
	Group account classification		
	Other expenditure	24,149	

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
76	Minister's Office	228,769			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,023	229,792	196,741
77	Administration and Services Department	19,242,394		19,242,394	15,407,983
78	Highway Operations Department	521,132,477			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(2,466,179)	518,666,298	451,543,643
79	Hydro Development—Highways	10		10	
80	Transportation Policy Department	5,658,433		5,658,433	3,921,432
81	Crown Corporation Assistance	54,822,700		54,822,700	54,820,819
82	Motor Vehicle Department	30,543,264		30,543,264	24,765,105
83	Motor Carrier Commission and Branch	2,542,953		2,542,953	2,152,252
		634,171,000	(2,465,156)	631,705,844	552,807,975
	Statutory—Fraser River Crossing—*Special Funds Act* (S.B.C. 1980, chap. 53, part 5)		40,378	40,378	40,378
		634,171,000	(2,424,778)	631,746,222	552,848,353

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 76

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, including his salary and expenses and those of his immediate staff.

Appropriations		Actual Expenditures
229,792	Total of vote	196,741

228,769	Main Estimates
1,023	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12).
229,792	

Group account classification		
Salaries		170,527
Supplies and services		29,871
		200,398
Less Transfers		
Vote 40—Salary Adjustments	1,125	
Vote 72—Employee Benefits	2,532	3,657
		196,741

Vote 77

ADMINISTRATION AND SERVICES DEPARTMENT

Description

This vote provides for the overall policy direction of the Ministry and for the provision of air services to meet the requirements of the Provincial Government.

(a) *General Administration*—This sub-vote provides for the overall policy direction of the Ministry, including the offices of the Deputy Minister and two Assistant Deputy Ministers, and for the administrative and support services to the operational, planning and research program, including the overall management of the Ministry's resources.

(b) *Air Services Branch*—This sub-vote provides for the air services requirements for the Provincial government including the acquisition and maintenance of aircraft, air and ground crews and other related operational and administrative costs together with the operation of a travel recording centre.

Appropriations		Actual Expenditures		
	Classification by sub-vote:			
12,448,867	General Administration		10,135,859	
6,793,527	Air Services Branch (net of recoveries)		5,272,124	
19,242,394	Total of vote			15,407,983
	Group account classification			
	Salaries		7,990,999	
	Supplies and services		8,467,535	
	Capital		152,869	
	Other expenditure		105	
			16,611,508	
	Less Transfers			
	Vote 40—Salary Adjustments	136,580		
	Vote 71—Pre-retirement Leave	13,866		
	Vote 72—Employee Benefits	152,744		
	Recoveries			
	Ministries	885,060		
	Other	15,275		
			1,203,525	
			15,407,983	

Vote 78 HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the all-year maintenance and operation of the existing highway and ferry system, and for the development and expansion of the system to meet transportation needs of industry and the general public.

(a) *Highway Maintenance*—This sub-vote makes provision for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, tunnels, equipment operation and replacement, including winter maintenance involving snow and ice removal, and the payment of grants, contributions and subsidies.

(b) *Highway Construction and Improvements*—This sub-vote makes provision for the development, improvement and expansion of the highway and ferry system, including planning, engineering, design, survey, construction, reconstruction, rights-of-way acquisition, property purchase and paving, all relating to Provincial highways, roads, bridges, ferries, ferry landings, and tunnels; the purchase of additional equipment and machinery, and payment of authorized grants and contributions to other jurisdictions in connection with their highway systems and other authorized grants.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
		Highway Maintenance (net of recoveries)		
	192,459,436	—Road Maintenance	166,861,185	
	10,363,000	—Bridge Maintenance	9,892,983	
	33,632,000	—Ferry Maintenance and Operations	30,067,261	
236,454,436				206,821,429
		Highway Construction and Improvements		
	127,000,932	—Road Construction and Improvement	119,495,786	
	62,814,882	—Bridges and Ferries—Construction and Improvements	47,763,947	
	33,999,694	—Paving Construction and Improvements	31,221,192	
	25,238,354*	—Planning and Engineering Services	24,463,783	
	29,700,000	—Property Acquisition	19,339,835	
	3,458,000	—Municipal Grants	2,437,671	
282,211,862				244,722,214
518,666,298		Total of vote		451,543,643

521,132,477	Main Estimates
(2,466,179)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))
518,666,298	

Group account classification		
Salaries		152,466,419
Supplies and services		162,677,740
Capital		147,100,483
Other expenditure		109,201
Grants		3,718,529
		466,072,372
Less Transfers		
Vote 40—Salary Adjustments	3,586,558	
Vote 71—Pre-retirement Leave	395,178	
Vote 72—Employee Benefits	658,884	
Recoveries		
British Columbia Railway	3,318,168	
British Columbia Ferry Corporation	6,490,185	
Other	79,756	
		14,528,729
		451,543,643

Vote 79

HYDRO DEVELOPMENT—HIGHWAYS

Description

This vote provides for the relocation of Provincial Highway 23, Revelstoke to Mica Creek, resulting from the construction by British Columbia Hydro and Power Authority of the Revelstoke Dam, and further provides for the recovery from British Columbia Hydro and Power Authority of all costs resulting from the highway relocation.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
14,761,000	Hydro Development—Highway Construction	17,800,247	
14,760,990	*Less* Recoveries from British Columbia Hydro and Power Authority	17,800,247	
10	Total of vote		0

Group account classification	
Salaries	1,185,730
Supplies and services	786,527
Capital	15,825,753
Other expenditure	2,237
	17,800,247
Recoveries	
British Columbia Hydro and Power Authority	17,800,247
	0

Vote 80 TRANSPORTATION POLICY DEPARTMENT

Description

This vote provides for the development, evaluation and implementation of transportation policy in the marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and *Railway Act*.

(a) *Administration*—This sub-vote provides for the Office of the Assistant Deputy Minister of Transportation Policy and his support Staff.

(b) *Transportation Policy Analysis Branch*—This sub-vote provides for the development of a comprehensive Provincial policy, including consideration of Provincial transportation programs such as British Columbia Ferry Corporation and British Columbia Railway Company. This sub-vote also provides for the Air Transport Assistance Program which provides grants to communities in the development of local airport facilities.

(c) *Engineering Inspection Branch*—This sub-vote provides for regulatory activity, such as, monitoring of construction, final inspections, annual inspections or certification of industrial projects, subject to the *Railway Act* and *Pipeline Act*. The branch examines and certifies operating personnel for railway and aerial tramways.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
302,057	Administration		231,105	
3,424,226	Transportation Policy Analysis Branch		2,358,023	
1,932,150	Engineering Inspection Branch		1,332,304	
5,658,433	Total of vote			3,921,432
	Group account classification			
	Salaries		1,553,088	
	Supplies and services		739,540	
	Capital		6,043	
	Other expenditure		92	
	Grants		1,666,725	
			3,965,488	
	Less Transfers			
	Vote 40—Salary Adjustments	16,000		
	Vote 72—Employee Benefits	28,056		
			44,056	
			3,921,432	

Vote 81 CROWN CORPORATION ASSISTANCE

Description

This vote makes provision for the payment of a subsidy to the British Columbia Ferry Corporation and grants to the British Columbia Railway Company.

(a) *British Columbia Ferries*—This sub-vote provides for payment of a subsidy to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries sub-leased to and operated by the Corporation.

(b) *British Columbia Railway*—This sub-vote provides for grants to the British Columbia Railway Company to compensate the railway for the operating loss on government mandated services.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
47,822,700	British Columbia Ferry Corporation	47,820,819	
7,000,000	British Columbia Railway Company	7,000,000	
54,822,700	Total of vote		54,820,819
	Group account classification		
	Supplies and services	4,820,819	
	Grants	50,000,000	
		54,820,819	

Vote 82

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations, and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, *Commercial Transport Act*, *Motor Vehicle (All Terrain) Act* and *Highway (Industrial) Act* and regulations pertaining thereto.

(a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles, and Branch Directors and for the provision of coordinated direction for the Motor Vehicle Department, planning, development and implementation of related policies and procedures, including effective road user safety programs.

(b) *Vehicle and Drivers' Licensing Branch*—This sub-vote makes provision for the regulation by registration and licensing of motor vehicles for operation on public highways and roads including the issuance of policies of insurance for such motor vehicles, the regulation by licensing of persons to operate motor vehicles on public highways and roads including the monitoring of driving records and the determination of the ability and fitness of persons to operate motor vehicles and the collection of revenue resulting from the issuance of licences and permits.

(c) *Compliance Standards Branch*—This sub-vote makes provision for the development and implementation of industrial road safety programs, establishment of industrial equipment standards and the standard of maintenance required thereon, operator licensing practices and procedures, all as specified by the *Highway (Industrial) Act*; the inspection of motor vehicles under the *Motor Vehicle Act*, the monitoring of all commercial vehicle routes involving the load measurement and weighing, and the issuance of permits, traffic tickets and warnings, and the collection of revenue resulting from the issuance of permits.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
1,234,295	Administration and Safety Branch		1,109,524	
19,015,911	Vehicle and Drivers Licensing Branch		15,022,805	
10,293,058	Compliance Standards Branch		8,632,776	
30,543,264	Total of vote			24,765,105
	Group account classification			
	Salaries		15,784,077	
	Supplies and services		8,772,923	
	Capital		129,002	
	Other expenditure		5,725	
	Grants		533,039	
			25,224,766	
	Less Transfers			
	Vote 40—Salary Adjustments	361,750		
	Vote 71—Pre-retirement Leave	52,653		
	Vote 72—Employee Benefits	45,258	459,661	
			24,765,105	

Vote 83 MOTOR CARRIER COMMISSION AND BRANCH

Description

This vote provides for the regulation of the Motor Carrier Industry through hearings, inspections and licensing procedures.

(a) *Motor Carrier Commission*—This sub-vote makes provision for the regulation of the motor carrier industry intra-provincially as a Provincial Board pursuant to the *Motor Carrier Act*, and extra-provincially as members of a Federal Board pursuant to the *Motor Vehicle Transport Act (Canada)*.

(b) *Motor Carrier Branch*—This sub-vote provides for the conducting of investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers, examination of schedules of rates charged by carriers as well as time schedules and the collection of revenue resulting from the issuance of licences, the making of recommendations to the Motor Carrier Commission and the implementation of decisions made by the Commission with respect to such applications, and the safety inspections of public passenger vehicles.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
435,307	Motor Carrier Commission		352,291	
2,107,646	Motor Carrier Branch		1,799,961	
2,542,953	Total of vote			2,152,252
	Group account classification			
	Salaries		1,557,302	
	Supplies and services		629,613	
	Other expenditure		29	
			2,186,944	
	Less Transfers			
	Vote 40—Salary adjustments	24,250		
	Vote 72—Employee Benefits	10,442	34,692	
			2,152,252	

Statutory

SPECIAL FUNDS ACT (S.B.C. 1980, chap. 53, part 5)

Appropriations			Actual Expenditures
40,378	Fraser River Crossing		40,378
	Group account classification		
	Supplies and services	40,378	

MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

Summary of Expenditure by Appropriation

Vote No	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditures
		$	$	$	$
84	Minister's Office	165,088			
	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		1,610	166,698	154,223
85	Ministry Administration and Support	9,224,510		9,224,510	8,735,012
86	Government Telecommunications	24,352,193		24,352,193	24,119,139
87	Universities	363,596,359			
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(2,701,746)	360,894,613	354,608,545
		397,338,150	(2,700,136)	394,638,014	387,616,919

DETAILS OF EXPENDITURES BY APPROPRIATIONS (VOTES) AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 84

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Universities, Science and Communications, including his salary and expenses and those of his immediate staff.

Appropriations			Actual Expenditures
166,698	Total of vote		154,223
165,088	Main estimates		
1,610	Statutory—*Legislative Assembly Allowances and Pension Act* (R.S.B.C. 1979, chap. 228, part 1, sec. 12)		
166,698			
	Group account classification		
	Salaries	121,548	
	Supplies and services	33,616	
	Other expenditure	59	
		155,223	
	Less Transfers		
	Vote 40—Salary Adjustments	1,000	
		154,223	

Vote 85 MINISTRY ADMINISTRATION AND SUPPORT

Description

To provide for the central direction and support services for the Ministry. Includes the Deputy Minister, Assistant Deputy Minister of Communications, Assistant Deputy Minister of Universities, Ministry Directors and their immediate staff.

(a) *Administration and Support*—Provides for overall policy direction and administrative support for the Ministry, including the offices of the Deputy Minister and Assistant Deputy Ministers, personnel administration, financial services, and general administration. It also provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation, and payments to the British Columbia Systems Corporation for data processing and management consulting services.

(b) *Science and Technology Programs*—Provides for the promotion of scientific research and technological development in the interest of high potential economic growth.

(c) *Metric Conversion and Standards*—Provides for the development, compilation, and coordination of technical information required for the conversion to the metric system in British Columbia. It provides technological support to business, industry, universities, trade and consumer associations and all levels of government.

(d) *Communications Programs*—Provides the technical expertise required in telecommunications in order to assist other ministries in developing and administering programs for improved communications systems in the Province. It also provides technical expertise for a program intended to improve commercial radio service to remote communities.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
1,663,609	Administration and Support		1,287,920	
6,774,076	Science and Technology Programs		6,774,076	
254,869	Metric Conversion and Standards		229,501	
531,956	Communications Programs		443,515	
9,224,510	Total of vote			8,735,012
	Group account classification			
	Salaries		1,230,370	
	Supplies and services		737,179	
	Other expenditure		56,403	
	Grants		6,774,081	
			8,798,033	
	Less Transfers			
	Vote 40—Salary Adjustments	13,974		
	Vote 72—Employment Benefits	49,047		
			63,021	
			8,735,012	

Vote 86 GOVERNMENT TELECOMMUNICATIONS

Description

Provides for operation of the government telecommunications network, serving all government ministries and certain Crown corporations. Provides technical assistance in planning, engineering, selection and acquisition of telephone, data communications, radio and other types of communications equipment.

Appropriations				Actual Expenditures
24,352,193	Total of vote			24,119,139
	Group account classification			
	Salaries		1,739,934	
	Supplies and services		26,669,790	
	Capital		318,990	
	Other expenditure		278	
			28,728,992	
	Less Transfers			
	Vote 40—Salary Adjustments	49,606		
	Vote 72—Employee Benefits	6,672		
	Recoveries			
	Crown corporations and Agencies	3,696,618		
	Ministries	856,957		
			4,609,853	
			24,119,139	

Vote 87 UNIVERSITIES

Description

This vote provides funding for the operation of the Universities Council, grants relating to the operating and capital support programs of the universities and other institutions, development of university programs in non-metropolitan areas of British Columbia and the delivery systems to support them, teaching expansion projects, and the Knowledge Network of the West. It also provides funds for financial aid to students.

Appropriations			Actual Expenditures
	Classification by sub-vote		
629,000	Universities Council	629,000	
312,993,292	University Operating Grants Program	300,993,292	
14,472,000	Operating Grants (Other)	14,153,234	
22,155,254	Capital Support Program	25,059,107	
10,645,067	Student Aid Program	13,773,912	
360,894,613	Total of vote		354,608,545
363,596,359	Main Estimates		
(2,701,746)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		
360,894,613			
	Group account classification		
	Other expenditure	13,192,413	
	Grants	341,416,132	
		354,608,545	

STATUTORY APPROPRIATIONS

Employment Development Account

Appropriations		Actual Expenditures	
	A. New Funds:		
	Energy, Mines and Petroleum Resources		
	—Rural Gasification Projects	1,117,886	
	Environment		
	—Dyking and Flood Control Projects	575,000	
	Forests		
	—Employment Bridging Assistance Program (EBAP) (net of recoveries)	4,896,419	
	—Mechanical Site Preparation	3,279,771	
	—Incremental Tree Planting	200,000	
	Labour		
	—Summer Youth Employment Program, 1982	8,007,927	
	—Community Recovery Program (CRP)	2,399,856	
	—Winter Employment Stimulation	2,990,111	
	—New Employment Expansion and Development Program (NEED)	2,162,044	
	Cabinet Committee on Employment Development		
	—Public Information	600,000	
	—Employment Training and Development Grants	1,167,600	
	—Administration	113,466	
25,000,000			27,510,080
	B. Initiatives Through Existing Programs:		
	Attorney General		
207,987	—Job Placement	207,987	
	Education		
54,900,000	—Occupational Training	55,131,195	
	Forests		
10,000,000	—Silviculture	10,000,000	
	Health		
1,800,000	—Vocational Rehabilitation	1,575,667	
	Human Resources		
6,413,272	—Rehabilitation Programs	6,397,771	
	Labour		
23,812,925	—Apprenticeship Training	18,105,301	
10,705,816	—Employment Opportunity	8,034,504	
	Tourism		
60,000	—British Columbia Ferries Summer Students	50,044	
107,900,000			99,502,469
132,900,000			127,012,549

Expenditure by standard classification	
Salaries	723,483
Supplies and services	29,038,662
Capital	575,000
Other expenditure	72,345,978
Grants	32,892,173
	135,575,296
Recoveries	
Federal Government	8,562,747
	127,012,549

STATUTORY APPROPRIATIONS

Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22)

		Actual Expenditures
Veterans' Hospital Agreement		182,511
Group account classification		
Grants	182,511	

SUMMARY OF FUND BALANCES AT MARCH 31, 1983

	Fund Balances
	$
Fixed Capital (Perpetual) Funds	
Capital Accounts—	
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	481,018
First Citizens' Fund	1,969,667
Physical Fitness and Amateur Sports Fund	1,168,953
Other Funds	
Agricultural Land Development Fund[1]	0
Barkerville Historic Development Fund[1]	0
Crop Insurance Stabilization Fund[1]	0
Crown Land Fund[1]	0
Downtown Revitalization Fund[1]	0
Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation Fund[1]	0
Energy Development Fund[1]	0
Farm Income Assurance Fund	(1,898,471)
Farm Products Industry Fund[1]	0
Forest and Range Resource Fund[1]	0
Fraser River Crossing Fund[1]	0
Habitat Conservation Fund	96,223
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	19,866,042
Lottery Fund	27,913,765
North East Coal Development Fund[1]	0
Provincial Computerization of Libraries Fund[1]	0
Provincial Home Acquisition Fund[1]	0
Resource Revenue Stabilization Fund	0
Revenue Sharing Fund	30,838,552
Miscellaneous Statutory Accounts	
Consumer Advancement Fund[1]	0
Dairy Producers' Protection Fund	63,581
Domestic Animal Protection Fund[1]	0
Land Titles Survey Fund[1]	0
University Endowment Lands Administration Account[1]	0
	145,499,330

Note: *See the following pages for details of transactions for each of the funds.*

[1] Effective April 1, 1982 the balance of these funds were transferred to the general fund by the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

DETAILS OF TRANSACTIONS

Special Purpose Funds for the Year Ended March 31, 1983

FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS

British Columbia Cultural Fund		
Balance March 31, 1982 and 1983	20,000,000	
First Citizens' Fund		
Balance March 31, 1982 and 1983	25,000,000	
Physical Fitness and Amateur Sports Fund		
Balance March 31, 1982 and 1983	20,000,000	
Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1983		65,000,000

FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS

British Columbia Cultural Fund

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

Balance, April 1, 1982	437,567	
Add Interest received	1,604,648	
	2,042,215	
Less Grants	1,561,197	
Balance, March 31, 1983		481,018

First Citizens' Fund

A perpetual fund created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1982		2,509,260	
Add Interest received		2,076,687	
		4,585,947	
Less			
Professional and special services	1,802		
Grants, contributions and subsidies	2,614,478		
		2,616,280	
Balance, March 31, 1983			1,969,667

Physical Fitness and Amateur Sports Fund

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1982		604,900	
Add Interest received		1,617,809	
		2,222,709	
Less			
Travel	1,519		
Professional and special services	1,587		
Office expense	140		
Grants	1,050,510		
		1,053,756	
Balance, March 31, 1983			1,168,953

OTHER FUNDS

Agricultural Land Development Fund

This Fund was established by the *Finance Statutes Amendment Act, 1981* by amendment to the *Agricultural Land Development Act* under which loans may be made for the clearing and development of agricultural land.

Balance, April 1, 1982	19,684,938	
Less Transfer to General Fund	19,684,938	
Balance, March 31, 1983		0

Barkerville Historic Park Development Fund

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 1) for the purpose of restoration, development and maintenance of the Barkerville Historic Park.

Balance, April 1, 1982	2,056,530	
Less Transfer to the General Fund	2,056,530	
Balance, March 31, 1983		0

Crop Insurance Stabilization Fund

This Fund was created by the *Crop Insurance Stabilization Fund Act* (S.B.C. 1967, chap. 16), and continued in the *Insurance for Crops Act* (R.S.B.C. 1979, chap. 202), for the purpose of giving financial stability to any plan under the *British Columbia Crop Insurance Act*.

Balance, April 1, 1982	23,500,740	
Less Transfer to General Fund	23,500,740	
Balance, March 31, 1983		0

Crown Land Fund

Originally created as section 7 of the *Department of Housing Act* (S.B.C. 1973, (2nd session) chap. 110). The purposes of the Fund are to supervise, acquire, develop, maintain, improve and dispose of housing in the Province. All income received by way of interest, repayment of money advances, sales of land or housing or otherwise shall be credited to the Fund. The above Fund was repealed and replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7).

Balance, April 1, 1982	332,375,363	
Less Transfer to General Fund	332,375,363	
Balance, March 31, 1983		0

Downtown Revitalization Fund

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 3) for the purpose of granting aid to municipalities and the business community to revitalize downtown areas and to provide for loans to municipalities to assist in the capital cost of downtown improvement.

Balance, April 1, 1982	24,048,907	
Less Transfer to General Fund	24,048,907	
Balance, March 31, 1983		0

Drug, Alcohol, and Cigarette Education, Prevention and Rehabilitation Fund

This Fund was created as of March 31, 1971, under authority of the *Special Funds Appropriation Act* (S.B.C. 1971, chap. 57). The *Finance Statutes Amendment Act* (S.B.C. 1981, sec. 5) provides that the Minister of Finance may pay money out of the Fund at the times and in the amounts he considers requisite and advisable.

Balance, April 1, 1982	3,560,431	
Less Transfer to General Fund	3,560,431	
Balance, March 31, 1983		0

Energy Development Fund

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 4) for the purpose of developing energy technology related to the enhancement of energy supplies, the development of alternative fuels and the creation of innovative energy conservation programs.

Balance, April 1, 1982	7,604,813	
Less Transfer to General Fund	7,604,813	
Balance, March 31, 1983		0

Farm Income Assurance Fund

Created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session) chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

Balance, April 1, 1982			2,128,848
Add			
Producers' premiums	28,338,001		
Interest on premiums	430,350		
		28,768,351	
Government premiums			
Vote 6			
Premium contributions	28,338,001		
Advance termination of old programs	3,565		
	28,341,566		
Order in Council No. 811			
Advance	1,000,000		
		29,341,566	
			58,109,917
			60,238,765
Less			
Indemnity payments			
Beef producers		14,951,554	
Broiler hatching-egg producers		218,121	
Greenhouse producers		2,751,429	
Potato producers		2,919,000	
Processed vegetable producers		131,584	
Sheep producers		572,361	
Strawberry producers		106,383	
Tree-fruit producers		40,486,804	
			62,137,236
Balance, March 31, 1983			(1,898,471)

Farm Products Industry Improvement Fund

This Fund was created by the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146, sec. 10) to implement the purposes and objects of the *Farm Product Industry Act* (R.S.B.C. 1979, chap. 124, sec. 4) to encourage and assist the continued development and expansion of the agricultural industry in the Province.

Balance, April 1, 1982	4,445,776	
Less Transfer to General Fund	4,445,776	
Balance, March 31, 1983		0

Forest and Range Resource Fund

This Fund was created by the *Forest and Range Resource Fund Act* (S.B.C. 1980, chap. 15, sec. 2), for the purpose of enhanced management of the forest, range and recreation resources of the Province.

Balance, April 1, 1982		84,058,231	
Less Transfer to General Fund		84,058,231	
Balance, March 31, 1983			0

Fraser River Crossing Fund

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 5) for the purpose of constructing a crossing of the Fraser River in the vicinity of Annacis Island.

Balance, April 1, 1982		40,378	
Less Transfer to General Fund		40,378	
Balance, March 31, 1983			0

Habitat Conservation Fund

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981* for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

Balance, April 1, 1982		(569,998)	
Add			
Fees and licences	1,386,624		
Interest	9,287		
Donations	808		
		1,396,719	
		826,721	
Less			
Salaries	310,660		
Travel expense	67,731		
Professional and special services	44,090		
Office expense	2,182		
Materials and supplies	122,131		
Rentals	119,356		
Capital acquisitions	64,239		
Interest	109		
		730,498	
Balance, March 31, 1983			96,223

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

Balance, April 1, 1982		17,600,148	
Add			
Transfer from General Fund	3,017,514		
Interest	1,514,273		
		4,531,787	
		22,131,935	
Less Federal Government share		2,265,893	
Balance, March 31, 1983			19,866,042

Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

Balance, April 1, 1982		29,999,659	
Add Revenue, net		28,137,960	
		58,137,619	
Less			
Administration costs	1,565,626		
Grants	28,658,228		
		30,223,854	
Balance, March 31, 1983			27,913,765

North East Coal Development Fund

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 7), for the purpose of providing money for the construction and initial development phases of a coal development in northeastern British Columbia.

Balance, April 1, 1982	11,469,841	
Less Transfer to General Fund	11,469,841	
Balance, March 31, 1983		0

Provincial Computerization of Libraries Fund

This Fund was created by the *Special Funds Act* (S.B.C. 1980, chap. 53, part 8), for the purpose of assisting public libraries in the Province to institute automated cataloguing and circulating systems.

Balance, April 1, 1982	2,354,393	
Less Transfer to General Fund	2,354,393	
Balance, March 31, 1983		0

Provincial Home Acquisition Fund

This Fund was created by the *Provincial Home Acquisition Grant* (S.B.C. 1967, chap. 39) for the purpose of paying grants under certain regulations to people constructing or purchasing a home, or as an alternative to the grants, for making loans, to be secured by second mortgages. The *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) also provides for payments from the Fund in respect of leasehold mortgage loans to be secured by first mortgages, and conversion mortgage loans to be secured by appropriate mortgages.

Balance, April 1, 1982	345,662,913	
Less Transfer to General Fund	345,662,913	
Balance, March 31, 1983		0

Resource Revenue Stabilization Fund

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24) for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

Balance, April 1, 1982	0	
Add		
Petroleum and natural gas	228,825,753	
Minerals	32,454,640	
Forests	82,905,340	
Water rentals and recording fees	187,429,850	
Wildlife Act—fees and licences	9,548,411	
	541,163,994	
Less Transfer to General Fund	541,163,994	
Balance, March 31, 1983		0

Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (S.B.C. 1977, chap. 62), and continued under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368, sec. 3). Beginning with the fiscal year ending March 31, 1979, money paid into this Fund from the Consolidated Revenue Fund was disbursed to municipalities and regional districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were for the purpose of general housing incentives, planning and administration, water facilities and major municipal highways.

Balance, April 1, 1982		5,470,344	
Add Transfer from Municipal Affairs (Vote 65)		235,000,000	
		240,470,344	
Less			
Grants, unconditional	99,277,948		
Grants, conditional			
Municipal basic	6,672,826		
Water facilities assistance	20,452,024		
Housing starts	6,289,750		
Municipal incentive	79,000		
Major municipal highways	13,361,452		
Municipal planning	1,151,102		
Regional districts			
basic	840,000		
administrative	280,000		
planning	1,108,130		
Accelerated mobile home development program	827,600		
Sewerage assistance grants	38,452,370		
Powerline undergrounding grants	409,684		
Municipal restructure grants	3,429,906		
Social assistance grants	17,000,000		
		209,631,792	
Balance, March 31, 1983			30,838,552

MISCELLANEOUS STATUTORY ACCOUNTS

Consumer Advancement Fund

Established under authority of section 30 of the *Trade Practices Act* (S.B.C. 1974, chap. 96), and continued under the *Trade Practice Act* (R.S.B.C. 1979, chap. 406, sec. 31), for the protection or advancement of the interest of consumers. Investigation costs reimbursed by a supplier and costs awarded by a court are credited to the Fund.

Balance, April 1, 1982	2,498	
Less Transfer to General Fund	2,498	
Balance, March 31, 1983		0

Dairy Producers' Protection Fund

Established under authority of section 65 of the *Milk Industry (Amendment) Act* (S.B.C. 1963, chap. 26) and continued under the *Milk Industry Act* (R.S.B.C. 1979, chap. 258, sec. 67 (b)), for the purpose of ensuring payment to producers by dairy-plant licensees for milk or cream supplied by producers.

Balance, April 1, 1982		35,490	
Add			
Collection of fees	20,633		
Interest on fund balance	7,458		
		28,091	
Balance, March 31, 1983			63,581

Domestic Animal Protection Fund

Established under authority of the *Domestic Animal Protection Act* (S.B.C. 1973 (2nd session) chap. 114), and continued under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245, sec. 103), for the purpose of providing compensation to an owner of a domestic animal killed or injured by a dog that is not owned or kept by him, and to provide for programs to encourage good dog husbandry practices in the Province. All fees, licences and cost assessments under the Act are to be paid into the Fund.

Balance, April 1, 1982	112,674	
Less Transfer to General Fund	112,674	
Balance, March 31, 1983		0

Land Titles Survey Fund

This Fund was established by the authority of the *Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274), for the purpose of defraying in whole or in part expenses of: clarification of descriptions contained in certificate of title, survey of access roads, abolishing title by prescription and re-establishing of survey corners.

Balance, April 1, 1982	96,266	
Less Transfer to General Fund	96,266	
Balance, March 31, 1983		0

University Endowment Lands Administration Account

This Account was established under authority of the *University Endowment Lands Administration Act* (R.S.B.C. 1960, chap. 396), and continued under the *University Endowment Land Act* (R.S.B.C. 1979, chap. 420, secs. 2–4) for the purpose of administering the operations of the University Endowment Lands in Vancouver.

Balance, April 1, 1982	3,491,643	
Less Transfer to General Fund	3,491,643	
Balance, March 31, 1983		0

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Volume

2

Province of British Columbia

Public Accounts of British Columbia

For fiscal year ended March 31
1983

VOLUME II—SCHEDULE OF PAYMENTS

HON. HUGH A. CURTIS
Minister of Finance

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PUBLIC ACCOUNTS 1982/83

SCHEDULES OF PAYMENTS

Volume II

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SUMMARY OF PAYMENTS

	Salaries and Wages	Travel Expense	
			$
Indemnities and allowances paid to members of the Legislature (page F 3)			2,442,651
* Salaries, wages, and travelling expenses by ministerial responsibility (pages F 5 to F 218)			
	$	$	
Legislation	2,693,162	24,340	
Auditor General	2,270,109	243,893	
Ombudsman	1,227,378	51,105	
Premier's Office	531,399	84,719	
Ministry of Agriculture and Food	17,290,995	1,562,920	
Ministry of Attorney General	136,312,646	5,057,488	
Ministry of Consumer and Corporate Affairs	13,273,669	528,772	
Ministry of Education	14,882,246	605,926	
Ministry of Energy, Mines and Petroleum Resources	12,052,014	1,107,343	
Ministry of Environment			
Ministry Votes	45,370,573	4,160,965	
Habitat Conservation Fund	310,660	67,731	
	45,681,233	4,228,696	
Ministry of Finance	31,718,787	1,215,223	
Ministry of Forests	126,205,069	5,196,975	
Ministry of Health	186,282,434	4,282,318	
Ministry of Human Resources	127,518,581	4,166,166	
Ministry of Industry and Small Business Development	6,751,593	476,471	
Ministry of Intergovernmental Relations	1,637,988	162,180	
Ministry of Labour	22,727,999	2,060,408	
Ministry of Lands, Parks and Housing	34,813,227	1,235,116	
Ministry of Municipal Affairs	3,593,167	264,686	
Ministry of Provincial Secretary and Government Services			
Ministry Votes	32,882,733	1,066,266	
First Citizens' Fund		1,519	
Lottery	551,631	23,056	
	33,434,364	1,090,841	
Ministry of Tourism	3,598,301	390,999	
Ministry of Transportation and Highways	180,708,142	8,356,846	
Ministry of Universities, Science and Communications	3,091,852	160,728	
Employment Development Account	723,483	4,390	
Salaries and Wages	1,009,019,838		1,009,019,838
Travel Expense		42,558,549	42,558,549
Payments to municipalities, school districts, hospitals, individuals, firms, and corporations for supplies or services rendered, including grants (page F 219)			6,459,273,729
Total Payments Scheduled (page B 25)			7,513,294,767

---

* Payments made to employees pursuant to employment benefit plans are reported as salaries in this summary and in the detailed schedules for each ministry.

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID
for the fiscal year ended March 31, 1983

Member	Constituency	Sessional Idemnity[1]	Standing and Special Committees
		$	$
Barber C	Victoria	41,357	
Barnes E O	Vancouver Centre	41,357	
Barrett D	Vancouver East	41,357	
Allowance as Leader of the Opposition		25,572	
Bennett Hon W R	South Okanagan	41,357	
Brown R	Burnaby-Edmonds	41,357	
Brummet A J	North Peace River	41,357	
Chabot Hon J R	Columbia River	41,357	
Cocke D G	New Westminster	41,357	
Curtis Hon H A	Saanich and the Islands	41,357	
Dailly E E	Burnaby North	41,357	836
D'Arcy C	Rossland-Trail	41,357	
Davidson W	Delta	41,357	
Allowance as Speaker		15,255	
Allowance as Deputy Speaker		4,968	
Davis J	North Vancouver-Seymour	41,357	150
Fraser Hon A V	Cariboo	41,357	
Gabelmann C S	North Island	41,357	
Gardom Hon G B	Vancouver-Point Grey	41,357	
Hall E	Surrey	41,357	
Hanson G W	Victoria	41,357	1,920
Heinrich Hon J H	Prince George North	41,357	
Hewitt Hon J J	Boundary-Similkameen	41,357	
Howard F	Skeena	41,357	1,129
Hyndman Hon P S	Vancouver South	41,357	
Jordan Hon P J	Okanagan North	41,357	
Kempf J J	Omineca	41,357	9,227
King W S	Shuswap-Revelstoke	41,357	
Lauk G V	Vancouver Centre	39,607	
Lea G R	Prince Rupert	41,357	
Leggatt S M	Coquitlam-Moody	41,357	289
Levi N	Maillardville-Coquitlam	41,357	696
Lockstead D F	Mackenzie	41,357	
Lorimer J G	Burnaby-Willingdon	41,357	
Macdonald A B	Vancouver East	41,357	312
McCarthy Hon G M	Vancouver-Little Mountain	41,357	
McClelland Hon R H	Langley	41,357	
McGeer Hon P L	Vancouver-Point Grey	41,357	
Mitchell F J	Esquimalt-Port Renfrew	41,357	
Mussallem G	Dewdney	41,357	2,466
Nicholson L	Nelson-Creston	41,357	372
Nielsen Hon J A	Richmond	41,357	
Passarell A L	Atlin	41,357	
Phillips Hon D M	South Peace River	41,357	
Ree A	North Vancouver-Capilano	41,357	850
Richmond C	Kamloops	41,357	
Ritchie W S	Central Fraser Valley	41,357	541
Rogers Hon C S	Vancouver South	41,357	
Sanford K E	Comox	41,357	
Schroeder Hon H W	Chilliwack	41,357	4,686
Allowance as Speaker		9,663	
Segarty T P	Kootenay	41,357	113
Skelly R E	Alberni	41,357	
Smith Hon B R D	Oak Bay-Gordon Head	41,357	
Strachan W B	Prince George South	41,357	349
Allowance as Deputy Speaker		6,081	
Stupich D D	Nanaimo	41,357	1,577
Vander Zalm Hon W N	Surrey	41,357	
Wallace B B	Cowichan-Malahat	41,357	
Waterland Hon T M	Yale-Lillooet	41,357	
Williams Hon L A	West Vancouver-Howe Sound	41,357	
Wolfe Hon E M	Vancouver-Little Mountain	41,357	
Totals		2,417,138	25,513

---

[1] Sessional indemnity $41,357 per annum. Lesser amounts due to absences, resignations, or partial terms in office

SCHEDULE OF SALARIES, WAGES, AND TRAVELLING EXPENSES BY MINISTRIES

for the year ended March 31, 1983

LEGISLATION

	Salary $	Travel $
Adams M	18,044	
Anderson J F	3,826	
Anderson S	6,123	
Ashton R A	3,660	
Auburn V	5,578	
Ballard G B	13,650	
Banks A	5,979	
Bastin N R	5,592	
Bayne K B	42,502	2,136
Beech H G	30,927	1,815
Bilous M	27,360	
Bilton S J	5,049	
Bleay H G	11,230	
Boraas M	9,936	
Bradley V H	8,402	
Bridge P A	7,581	
Brodersen B W	17,680	
Bruce H A	5,836	
Burgess D	1,800	
Burley F C	26,750	
Caesar K S	17,083	
Cain N J	4,282	
Campbell P	18,476	
Carswell M S	5,682	
Casson S	6,123	
Christensen G	7,484	
Cook K M	10,200	
Cox G	19,148	
Crawford J	3,736	
Crawford J Y	3,826	
Cumming J	5,682	
Czwarno P L A	8,999	
Danyleyko A	6,510	
Debenham F	19,983	
Decaire M C	9,027	
Decasseres D J	19,148	
Derooy J P	37,516	1,079
Dexter P O	20,942	115
Digeso S E	18,654	
Donnelly T P	20,126	
Dorrington E V	6,814	
Dorsey J M	956	
Douglass S	1,838	
Drossos C O	12,700	
Duckitt A E	5,842	
Dunbar E N	25,292	319
Duncan J M	12,300	
Dunn T J	10,404	
Eldridge R H	9,945	
Elphick J K	19,148	
Emmerson R	5,136	
Estrada B D	6,870	
Eurchuk E M	8,331	
Eve C J	23,982	873
Farvolden J A	11,833	
Femia E R	10,661	
Field F	2,328	
Field G	2,700	
Fish P M F	5,770	
Fletcher R	3,826	
Fox E	6,187	
Fraser A	19,954	
Fraser M F	1,349	
Friesen J A	1,800	
Garrow V	18,315	
Geary R V	23,480	27
Gibault G M	37,621	62
Giesbrecht K R	12,849	
Gislason G H	37,524	1,357
Godinho R S	4,731	
Graham H A	10,375	
Greenwood E	4,500	
Greenwood M	2,001	
Greer D M	22,444	
Hache M I M	1,584	
Hagmeier E H	15,999	
Hahn R	3,142	
Haldane S M	5,667	
Haley C A	14,550	
Haslam M E	13,900	
Hatlen E C	19,148	390
Henderson R W	4,800	
Hertzberg P	2,700	
Hewitt C A	1,800	
Hlookoff E S	1,205	
Hodgins M A	3,658	
Holford J	6,100	
Holm S N	19,439	
Holme D	2,700	
Holmes H W	4,561	
Holt C M	1,800	
Hook W D	6,859	
Horne I M	62,465	
Hutchinson A M	17,965	651
Izard I D	45,675	644
Jackson A N	23,982	622
Jacobs D	9,900	
James G	2,700	77
Johnson P G	9,500	
Johnston E	5,511	
Kennedy D	14,700	
Kern M J	17,114	
King E J	16,791	
Kowalenko G	8,074	
Laface D L	10,800	
Laker C C	15,459	13
La-Pierre R J	19,640	
Larrue Y J	16,038	1,220
Little R E	19,148	
Lloyd E S	20,667	155
Ludtke C O	9,950	
Ludtke I M	14,443	
MacDonald E A	18,778	
MacDonald M	1,800	148
MacLaren K F	11,100	
MacMinn E G	94,686	8,240
MacPherson C	53,791	761
MacPherson F D	8,743	
MacVay I	1,800	148
Mann R J	5,970	
Mattson B L	3,202	
McCubbin H D	19,148	
McCue C	2,787	
McCue S	3,706	
McGuire P M	14,700	
McInnis J R L	33,633	
McKinty D J	19,077	
McLean A T	8,007	
McMillan J A	25,830	
McNamee G A	8,820	
Meeks G F	3,980	
Merluk W	21,737	
Mika J	23,982	135
Millard L D	8,233	
Mitten D B	11,263	
Moore E K	3,749	
Moriarty D E	16,781	
Morris L A	15,200	
Mortimore M	17,846	
Murphy S L	20,686	
Mytko H M	12,600	
Neesham M K	19,148	
Nevraumont F E	8,641	
Nicol R A	12,734	
Nightingale E W	23,931	
Norrington S	32,193	
O'Keeffe B	12,660	
Owen E D	7,983	
Pages' salary	5,895	
Parks E T	4,998	
Paterson T J	19,148	
Paul M	15,826	
Pauwels F G	18,498	
Peain J E	13,500	
Perkins J G	11,770	
Peterson R N	7,230	
Pillon L	4,027	209
Price J L	19,148	
Ranger G R	12,000	
Ratcliffe R E	11,514	
Rees D M	13,283	
Roach W D	6,584	
Robbins E D	5,226	
Robbins P R	27,152	
Rogers M F	23,833	
Roper T	4,200	
Ross M L	12,100	
Sallstrom M F	9,072	
Sather Z V	21,262	
Schenkeveld P E	365	
Scott M	1,200	
Sebastian D	9,076	
Seidl P	1,800	
Shepherd M G	2,700	
Shillington I M	8,544	
Sidiropoulos M P	17,916	25
Smith C A	43,186	1,927
Stencel I E	6,980	
Stichbury J F	7,896	
Strandberg R	2,700	
Stuart J	1,200	
Stubbs O C	19,148	
Styan L K	13,755	
Suggitt E H	13,500	
Talbot H B	6,024	
Thirlwall H L	5,777	
Thomas J I	27,852	
Thomson J	5,226	
Trott H M	1,324	
Trott W J	5,691	
Tweedhope G L	16,608	
Vail J	5,700	
Vance S K	30,209	110
Verwolf D	2,700	
Waenink H G A	12,600	
Wallis A W	8,573	
Walushka E	7,710	
Waters B M	13,950	
Watson K T	18,562	
Wenzel K J B	16,103	
Wharf J	18,498	
White D	2,700	133
Whitty B	2,700	
Williams D G	18,412	
Williams G O	23,982	210
Williams S A	15,732	
Willows C A	8,730	
Wilson C	1,800	148
Wilson M A	3,488	
Wolf M	1,800	148
Wood C O	6,301	
Zwolak E A	4,232	
Transfers other ministries	*25,051*	522
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		79
Totals	2,693,162	24,340

AUDITOR GENERAL

	Salary $	Travel $
Morrison E P Auditor General	80,100	6,093
Barr F	55,202	2,050
Barwin V	35,526	210
Bell F	1,368	
Bell J M	25,284	
Boulter A R	24,668	6,660
Brothers M A	19,188	870
Brown J F	5,136	
Brown R F	37,131	2,477
Buonassisi P A	20,316	1,497
Burgess I S	30,936	3,783
Butcher R G	29,166	2,382
Carter L R	20,592	3,894
Caufield R H	35,830	6,099
Chambers A B	28,059	173
Chan G F W	22,452	4,543
Changfoot N V	32,306	3,961
Charles-Roberts A O	16,547	3,683
Chartier J M	6,097	
Crosby R J B	18,838	3,188
Darche B R	15,364	
Dawson G W	52,686	1,200
Day M R	50,305	401
Dolhai E	48,982	1,369
Doolan T A	12,459	3,654
Dove M A A	20,316	1,397
Dowler J A	7,205	4,446
Ely M S	1,419	
Fedorak K B	19,988	2,640
Forrester-Pearce S	36,456	1,534
Frobeen L A	16,970	
Gilbart E L	5,443	1,606
Godwin K G	35,481	2,243
Goodman H A	17,395	
Gordon J A	33,136	
Greene E J	6,980	183
Gregory J P	49,872	3,330
Gunson L E	16,379	1,373
Halliwell J D	18,736	1,347
Haugen S V	19,188	2,633
Hayward R J	66,356	3,072
Heard F T	36,253	1,124
Hession M K	19,593	359
Hnatiak R	30,936	3,580
Hodgson W M	17,016	307
Hudson R J	20,316	2,062
Hunter R L	8,444	1,152
Hurley B	17,688	
Jones B M	19,183	2,566
Jones R A	34,128	5,096
Justice C R	26,969	3,858
Kelso D H	46,163	2,964
Lacey T J	13,759	3,151
Li Foa Wing P	19,147	3,901
Lindsay D R	16,610	2,222
Louie A M P	22,452	9,430
Lydon B D J	4,486	
MacKian T P	49,471	4,327
Maglio M J	33,461	67
Marchildon R G	7,754	
Matheson N C	29,748	296
McAdams L P	37,772	109
McSorley L S	15,796	
Morrison G G	30,382	1,189
Mosher A D	29,263	5,981
Neily J A	24,492	2,955
Ng T L	24,747	3,836
Pierson R F	20,565	3,621
Plunkett P A	25,330	433
Poje D A	31,087	1,999
Price E S	33,036	4,135
Priestman R M	21,015	3,755
Prince P I	18,268	
Quan K F	16,566	4,228
Richardson D A	13,133	
Roy P E	40,974	95
Sawin D L	10,735	
Schmitz W M	38,676	2,852
Seal L A	4,655	3,760
Service B S	2,587	
Shah H N	34,338	1,660
Shenton J G	23,466	1,328
Simpson M J	19,477	3,649
Spencer-Jackson R	16,137	2,962
Stadt F	19,188	2,563
Sydor M	41,755	433
Taylor D	19,206	4,096
Thompson J W	16,720	
Timms A A	45,144	964
Wallace R B	46,836	1,521
Webster T J	17,016	4,515
Wedick S J	8,213	
Wilkes P J	15,888	
Wong D Y K	24,372	8,137
Wood J L	20,424	1,463
Woolley B A	17,808	4,568
Zeiler K J	10,571	
Transfers, other ministries	*134,954*	
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		36,633
Totals	2,270,109	243,893

SALARIES, WAGES, AND TRAVELLING EXPENSES

OMBUDSMAN

	Salary $	Travel $
Friedmann K A Ombudsman	80,107	21,102
Amezcua R	2,099	
Amren R W B	35,916	700
Bargen V	5,918	
Battles P J	23,997	
Bell G W	43,704	2,270
Berry S P	18,795	
Beyer E L	44,180	1,010
Boyd J A	2,693	
Britnell E J	34,793	1,869
Bronfman J	11,930	
Cantryn M	17,337	466
Carrington L J	20,435	
Chalke D	47,742	896
Coleman N S	10,744	
Cooper R D	39,487	2,294
Culver M E	16,120	
Davis D W	37,506	2,025
Doyle S	29,952	1,649
Elias R	15,322	36
Gelfand M	25,086	38
Hadley S E	31,456	36
Hamilton A B	28,031	29
Haro D J	1,414	
Hayward D	12,856	
Henders K C	47,044	1,137
Hennenfent D	9,561	
Horn C L	5,849	
Hughes H	34,101	
Jack W R	5,175	
La-Brooy M	47,044	
Langford A L	13,852	237
Lawrence-Campbell R	12,854	
Leonard R R	7,594	
Lewis P M	9,761	91
McCormack B D	3,196	
McKinnon E A	22,621	244
Mosoff J	5,578	
Nixon C	24,259	
Parfitt D B	59,162	6,489
Pelly R	29,028	214
Perron E	18,874	325
Pittman J	18,076	16
Pollard D P	15,966	
Rivers E	40,720	208
Schaufele I G	1,382	
Scott D F	19,281	122
Smith T	13,009	
Soles I J	14,409	538
Spangelo C R	5,953	
Stofer W M	3,971	
Trott W R	30,749	255
Tuokko A	7,552	116
Tweddle R	17,452	
Vail J	1,524	
Veit S M	16,658	355
Williams H	28,498	638
Transfers, other ministries	995	
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		5,700
	1,227,378	51,105

PREMIER'S OFFICE

	Salary $	Travel $
Bennett Hon W R Premier	57 673	20 961
Spector Dr N Deputy Minister	43 912	9 438
Bailey M A	29 787	16 137
Chan S	16 529	
Chiu V	19 994	
Gandhi J	28 200	
Jacobsen G	16 700	
Kent Fawkes O J	911	
Kinsella P	77 967	11 504
Kubicek A K	18 260	
Laity S	73 443	
Lecren O H	47 190	11 878
Louie R	19 783	
Mann D R	56 708	
Scott M K	19 139	
Stevens J	18 401	
Tozer W A R	90 499	5 664
Williams J J	28 401	67
Transfers, other ministries	(9 140)	2 033
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		6 862
Totals	511 080	88 719

MINISTRY OF AGRICULTURE AND FOOD

	Salary $	Travel $
Schroeder Hon H Minister	39,144	9,444
Hewitt Hon J J Minister	37,290	8,692
MacEachern Dr G A Acting Deputy Minister	60,162	11,575
Abbott S P	21,043	950
Abbitt L G	5,947	217
Abram I	10,290	252
Accadunas M	17,006	902
Alcock R J	35,490	2,540
Alexander R M	22,742	
Alfano L	[illegible]	100
Allison L N	1,147	100
Anderson D W	25,521	2,192
Anderson G G	27,812	4,155
Anderson J D	46,662	5,611
Anderson R G	5,134	436
Armstrong B R	22,770	
Armstrong W H	25,947	1,020
Arndt H	37,836	506
Arrand J C	49,104	7,597
Arwall D	23,606	1,037
Avery R J	52,666	7,195
Awmack K J	22,926	1,600
Bache B F	48,180	9,270
Bailey D Z	5,006	130
Baranec S D	19,974	
Barber D	18,735	760
Barnwell J	10,276	
Barker R A	43,260	2,316
Barker S P	22,217	1,000
Barr G	1,529	330
Barrett M J	12,103	1,485
Barrett W M	17,961	
Barton H J	2,183	550
Bateman D M	16,083	
Bates D	8,349	1,236
Bates D L	41,600	792
Bates J J	5,729	721
Battison R D	14,878	2,800
Battiston R A	7,035	1,145
Bawtree A H	43,866	2,921
Beaulieu L A	20,096	1,000
Bebb L A	15,290	
Bedard D	[illegible]	
Belcher R A	21,606	173
Bell J	7,958	315
Belt J H	24,547	2,961
Bengtsson L G M	18,264	
Bennett W M	17,891	
Bernsohn K	18,475	32
Berry E L	41,479	2,151
Bertram R L A	12,035	2,460
Bertrand R A	46,280	7,792
Bertwell J D	4,450	123
Betties L	56	
Betts M J	35,186	2,420
Bilous O	20,332	
Birley M J	7,460	
Birtwistle E D	17,175	
Black D	15,650	
Blair D J	46,620	5,143
Blake R G	[illegible]	901
Blumenauer D R	42,764	1,080
Bolt L	20,707	
Bomford L J	41,980	2,426
Bonno C	24,160	565
Botyanovich I A	25,605	5,445
Bos J P	21,811	
Bosh J P	4,902	
Bothwell H A	3,326	
Bourbonniere J	1,742	
Bourgeois P J	16,279	
Boyd W J	20,709	
Brachat G A	475	
Bradley I	8,780	451
Breault J R	5,221	107
Brightman S A	23,608	711
Brosseau B	19,970	1,290
Brouillard J L	24,519	
Brown C E	24,561	2,780
Brown E E	25,636	451
Brown J A	17,443	
Brown L G	25,496	2,013
Brown L E	17,034	
Brown V E	23,960	
Browning W S	17,645	
Brownlee C H	44,053	800
Bryant G J	37,410	1,646
Bryant O M	20,182	
Bryant R G	28,712	568
Bryce H H S	32,261	6,258
Bullock D L	3,554	6
Bunn K W	25,721	1,632
Busmanis A J	24,442	2,179
Burdett A D	19,844	3,074
Burgess R D	5,361	1,269
Burgess E L	23,782	1,126
Burke D	17,093	42
Burleau J M	12,600	
Burr W H	36,163	1,075
Burton D L	3,780	
Bush D	15,701	
Butler W	151	
Caddell M M J	16,188	107
Caldwell D M	17,515	
Caldow A	33,900	155
Calvert F	18,991	1,109
Campbell G A	11,914	
Campbell M R	17,891	
Canning J	678	908
Carlson H C	48,840	6,595
Carmichael J J	5,916	
Carne T C	63,228	5,876
Carpenter C	17,269	
Carson E R	5,025	154
Carson J M	7,543	
Carter A C	50,490	6,553
Carter C G	28,806	1,218
Carter K	5,357	
Carter J	5,548	
Ceccetti C	16,653	
Cedar C	15,082	
Challen E S	17,865	
Chan S	18,609	
Chang J	24,346	
Chau C E	56,548	263
Chapman L R	24,160	281
Charbonneau J J	15,716	
Charles R J	17,108	439
Chatfield K B	21,247	216
Chase R A	20,850	
Chernoff-Ban W	20,951	
Chernoff W G	3,531	208
Cherrington J D	45,210	4,995
Cheung B	27,160	
Chin M G	491	
Christensen G A	17,865	
Christiansen R A	20,505	
Christie P J A	26,802	5,708
Christman B	20,702	
Chu E B	24,160	315
Chuah H H	13,280	408
Clark K J	5,745	1,407
Clarke D C	6,545	3,179
Clarke M J	26,250	
Clavart A	16,850	
Close D	621	
Cloutier C	4,691	2,214
Clugston R E	46,084	1,236
Cochran R B	280	81
Cockell W A	18,754	
Coldicott M H	17,922	
Colebrook K J	22,980	
Coleman S A	4,122	
Combs S W	20,828	3,439
Conroy J J	44,299	1,272
Cooper M J	18,814	
Copeland W J	4,278	1,018
Corbett R R	43,150	3,501
Cormier J	54,020	3,623
Costello R A	44,299	1,506
Cotis I	37,980	1,446
Courtenay E	18,504	
Cranston R S	37,980	1,954
Crossfield D C	37,980	2,007
Crothers G	50,164	3,907
Crowley C E	5,200	781
Cruickshank J	5,401	
Cullen D M	25,077	1,909
Cumming M	2,645	
Cunliffe B C	25,666	3,115
Dadson C R A	21,248	
Dale L R	4,651	
Damp H J	21,997	
Darbyshire G	25,019	3,031
Daum E D	19,320	901
Davies D G	44,220	1,216
Davies J M	6,032	
Dawson A B	17,358	2,470
Dawson R S	25,376	2,357
Daykin N W	27,844	4,100
De D G	5,931	
Deboer P P	17,990	640
Degagne T I	9,615	
Delamere T L	16,623	
Delves B	27,160	
Denham M	17,312	11
Dennstedt E	15,390	
Derry D	16,145	
Desouza C	1,717	
Deval P	14,577	
Dever T J	41,800	985
Devries J S	21,785	44
Devries W	23,067	
Dhaliwal V	15,076	
Dhindsa S S	37,897	7,331
Dilts H J K	21,628	
Dobb A	4,432	
Dobb J L	42,313	6,462
Dow W	22,024	
Dragushan G N G	29,618	991
Driehuyzen M G	40,083	3,203
Druet D A	4,896	
Duchastel A	3,206	820
Dumont J P	5,460	266
Dunn R L	5,686	752
Dyck A E	15,290	
Dzedzora V J	4,310	
Ebell R W	17,683	
Edmundson J H	20,948	
Edwards J	6,900	
Eggleston E J	18,619	309
Egli T P	5,088	
Elgie G I	33,890	2,192
Elliot T K	5,472	
Ellis K	15,535	
Ells N M	17,659	
Emmond G S	35,496	4,318
England G E	15,690	
Epp M	2,231	110
Erman H R	18,264	
Erwin D M	2,520	
Evans C E	6,356	179
Everett C M	5,080	1,221
Ewert P E	30,096	16
Eyford L	5,159	
Falsetta P S	19,072	635
Farquhar D M	12,745	107
Farrant D K	15,531	366
Faucher M P J	21,430	254
Fehler J K	9,603	
Felker G K	3,205	1,299
Ferguson J	690	
Ferguson W	21,674	
Field E L	5,002	
Fitzpatrick J J	4,423	2,333
Flegel D P	23,303	237
Fleming C K	19,844	426
Fleming L S	5,279	393
Flood D E	23,784	95
Flynn P	7,474	
Fofonoff P	37,980	2,240
Follwetter J	20,687	
Fong C S Y	17,961	
Ford A J	40,125	6,067
Fort G H	20,982	
Forty R E J	25,770	307
Franst C E	18,000	
France R L	42,439	2,325
Fredericks J H	4,423	2,926
Freed D E	44,220	5,803
Friesen K	7,424	
Froese W R	22,941	1,627
Fry C J	17,644	
Funke M	1,775	
Gabrielson D M	4,157	1,490
Gajowski P	7,583	
Gallinger V	18,101	197
Gandy L E	3,810	
Garcin L B	17,941	
Gardner S A	8,947	114
Gardner L S	3,471	
Gasperdone H C	44,407	2,180
Gates N J	15,154	1,786
Gatzke C J	5,539	105
Gauthier C P	20,021	
Geldart H G	34,133	2,354
Gerber H S	44,407	1,371
Gilbert J L	7,500	1,437
Gilbert K L	5,717	114
Gilchrist E W	47,508	38
Gill K J	2,769	
Gill R S	5,361	162
Gill V A	35,640	3,071
Gillis M	30,272	2,275
Gilson C	5,279	43
Goertzen C	25,737	1,021
Goertzen W M	14,072	
Gollan S L	347	
Good O E	3,154	252
Goodwin K	7,609	
Gorbahn H W	33,280	6,073
Gore C A	19,806	244
Gortsas W B	20,413	
Gough N A	40,500	1,866
Gower P D	11,045	
Graham R C	5,644	
Grant D L	2,576	557
Gray C J	2,439	

MINISTRY OF AGRICULTURE AND FOOD—Continued

	Salary $	Travel $
Gray P J	12,061	
Grayston S M	23,452	136
Green J R	33,809	2,563
Greenfield J V W	47,034	1,814
Greenway J A	44,395	102
Greenwell B R	34,584	1,841
Grier A I	4,760	246
Grimshaw M J	22,862	884
Gubbels P M	43,729	561
Gunsolley M E R	5,035	1,429
Haavema C	22,511	1,258
Hackett B A	51,480	4,962
Haddow C	4,857	143
Hall J E	12,195	
Hallett G B	18,393	122
Hallman R D	34,537	2,047
Hamdy W	4,423	2,652
Hamilton D M	44,407	2,203
Hamlen C	4,423	2,129
Hanaghan J W	22,589	951
Hanna T	13,300	125
Hanson E L	27,576	2,279
Hansson A	22,750	
Harkness D B	8,252	
Harlos H	4,673	
Harms D B V	12,403	376
Harper B M	34,647	698
Harper N M	10,492	
Harrington M	17,860	42
Harris M J	26,734	
Harrison J B	25,223	3,965
Hartwig C	1,176	782
Harvey S	13,411	137
Hayes B W	43,561	848
Haynes K W G	24,042	261
Heasman L H	17,989	
Heckert R A	5,06[illegible]	
Hedges W D	20,180	2,052
Heinonen J S	29,641	2,505
Heinrichs K	151	
Helmersen A J	44,240	5,956
Hendriks M A	17,370	206
Hennes G	23,474	241
Herrick J W	5,349	300
Hewett S	5,577	
Hewitt M P	47,530	
Hiebert E	17,411	117
Hilborn T	23,901	3,069
Hill J T	34,921	79
Hilmer P M	21,726	59
Ho T	21,884	
Hodge B A	49,302	8,853
Hodges I K	5,116	
Hodgins D A	2,661	165
Holbrook C	20,833	536
Hollingshead A R	4,274	2,686
Hollingshead D	385	
Holmes M P A	5,340	
Holt C C	1,772	
Hooson V	15,389	
Hope L M	3,543	36
Hopkins R C	39,588	1,634
Hopkins T R C	18,389	106
Hopkins W O	24,160	433
Horbulyk T M	31,370	1,283
Horne R G	4,496	
Hornidge R L	20,102	
Horsburgh H D	23,765	1,846
Hosker A A	24,781	1,313
Houlden W B E	23,396	3,736
Howe W B	23,656	168
Hsin D	20,350	
Hughes B W	21,985	1,224
Hughes E C	41,532	3,803
Humphry-Baker P R	43,712	4,619
Hunt D	4,450	469
Hunter L M	8,717	3,037
Hurd L E	40,749	1,451
Huscroft K J	689	
Hutton G	27,663	2,908
Isfeld A N	43,665	4,184
Jackson H	5,361	36
Jamal Z	19,814	1,096
James E C	2,772	
James M K	35,052	934
Jang M	5,006	
Jardine J	21,919	
Jarvin R N	30,012	2,009
Jaschinsky G	10,510	
Jensen E M	1,936	546
Jensen J E	24,561	1,682
Jenstad E N	44,407	714
Johnson D C	21,487	989
Johnson E M	12,006	3,417
Johnson H E	17,936	195
Johnson K	17,563	
Johnson P D A	36,560	1,956

	Salary $	Travel $
Johnson S P	16,131	94
Johnston E J	12,501	133
Johnstone C G	38,641	3,955
Johnstone S M	20,888	
Jones B A	25,042	1,938
Jones O W	432	
Jones P D	35,092	2,703
Joyal H W	24,255	3,494
Juell J L	11,472	
Jung I F	25,623	2,816
Jupp K	29,223	321
Karen A	246	
Kay E	3,773	1,590
Keay G R	37,836	2,419
Keen L J	41,678	1,686
Keepence I W	24,160	359
Keller M H	4,646	
Keng L J Y	21,316	
Kenner P K	17,865	
Kent D V	27,537	778
Kerr H L	2,779	695
Kerr Wilson G K	4,658	
Kershaw S V	1,131	
Kerslake W	4,368	
Kidd V	19,339	
Kienast R F	6,884	1,901
Kilpatrick R C	37,114	1,360
Kim C S	16,479	
Kim D J	5,210	
Kim J	32,297	
King E M	65,705	251
King H W	24,082	517
Kingzett C M	25,600	7
Kitson D	5,615	146
Klassen L	21,898	
Kliewer D	5,406	
Kline R O	36,546	3,320
Kluge H A	29,067	2,944
Knight P	30,048	124
Kohlert R N	48,180	9,411
Kramer C	22,180	
Krott B M	6,040	
Krogel D W	11,905	
Kruk G	7,991	
Kundarewich P B	28,836	751
Kuys C	5,254	
Laboucane S J	17,913	
Lacey P J	11,629	
Lacey T J	5,590	
Lackner R C	17,905	
Laing B T	35,191	1,004
Lake M	5,279	
Lake T	5,361	893
Lalonde R K	21,766	
Lambert E F	7,184	
Langston R	17,274	
Larsen M I	18,189	
Latin S L	5,361	123
Latremouille M D	3,670	1,224
Laturnus C L	10,237	
Lauder A B	42,391	4,188
Lawry R C	20,177	
Leach S W	22,409	1,082
Lee J	23,740	569
Lee K	5,729	592
Lehrle-Lawrence S V	10,669	529
Leidenfrost P D	22,757	218
Leonard L L	20,322	
Levesque R A	1,069	400
Lew E E	23,700	22
Lewis R J	47,242	430
Liebert J B	16,757	36
Lightburn B	12,975	528
Lindsay A E	145	56
Lister G R	6,356	469
Lister R S	24,561	139
Little G J	5,401	
Lloyd J	5,361	43
Long F J A	23,012	1,121
Loucks E	24,775	683
Lougher T H	18,117	
Lucas G A D	2,687	
Ludlow W E	27,812	616
Lutz D	14,378	
Mabbett G M	25,254	1,982
MacAtee G A	33,890	2,928
MacDonald D J	13,843	2,564
MacDonald K R	50,224	656
Macey C	4,352	
MacGregor R J	34,492	4,575
MacIntyre M E	15,362	
MacKay E C	10,113	
MacKenzie I W	24,127	35
MacKenzie J A	11,581	
MacKenzie L J	5,809	
MacKinnon D R	15,120	
MacLeod R A P	5,562	44

	Salary $	Travel $
Maddocks A H	25,350	4,626
Magdalenich Z	8,816	
Magee V F	18,761	204
Magnaye V M	1,779	
Magnowski G P	4,866	1,309
Mah I	4,120	14
Mahon H M	728	393
Malczyk K	36,054	514
Malmberg M J	36,122	2,236
Mar K	3,659	
Markham R S	18,982	2,259
Marklinger R	5,279	552
Marks C A	5,350	128
Marriott E A	2,478	
Marriott R N	24,960	2,842
Marshall H M	24,171	426
Marshall K J	22,823	
Marshall N G	5,353	107
Marshall S L	6,245	125
Marshall V J	24,560	1,583
Mason B D	39,765	5,695
Masters C M	5,360	619
Matviw D M	51,056	4,868
Mauza B F	40,870	1,330
Mawson A J	17,865	
Maxwell J	3,782	
Mazanek I M	10,492	539
McAra P K	5,279	300
McArthur D J	5,421	
McAuley M W J	24,251	2,861
McBride B L	33,540	1,607
McCaghey W D	30,323	3,078
McCallum K L	5,339	608
McCarthy K M	17,069	
McCarthy M	4,460	
McClelland N	14,430	
McConnell W M	36,420	6,339
McCutcheon D M	43,381	3,095
McDermid D H	5,361	104
McDonnell A W	37,251	6,799
McGowan C L	4,545	1,614
McGowan J	15,449	
McGrenere M F	27,379	1,023
McIntosh J W	29,560	5,821
McIntyre W	151	
McKenna J P	21,164	
McKinstry D	19,657	3,150
McLaren E	5,606	
McLeod P H	18,583	671
McLoughlin W A	5,006	
McMillan W H	21,835	9
McNeil A O	33,946	6,271
McNeil J	10,934	
McNicol N G	1,456	
Meade S W	27,055	1,662
Meadley N J	22,187	
Mearns S G	15,142	
Meints P D	471	
Melnychuk D	42,777	2,219
Melsness G R	21,625	
Metzger J F	40,883	4,159
Metzler J	8,696	
Middleton M N	18,184	
Miller G L	25,799	251
Miller K B	26,711	3,338
Miller R J	3,259	1,311
Miller R J	60,060	3,921
Milot F A	2,743	1,390
Mitchell R J	2,977	1,109
Mitchell S R	296	101
Moillet D E	24,301	488
Molyneux E A	8,862	1,141
Monroe B E	2,272	951
Moore B	25,403	
Moore E L	32,246	1,583
Moore W E	2,081	
Moseanko B	7,244	
Moser E L	1,675	918
Moyse G S	97	
Muir E E	19,844	
Murdoch R P	51,480	3,230
Murray A R	6,155	
Murray J F	24,256	1,891
Musil P	1,329	726
Musyowski F E	24,439	323
Nancekivell R L	20,928	68
Naumann K	5,669	
Neilson B	8,111	120
Neimers A	7,270	895
Nelson-McDermott S	2,505	
Neufeld J H	600	
Neumann H P	27,090	391
Newby W C	48,582	434
Newman J F	57,636	5,968
Newman P	3,351	
Nicholls K R	8,369	1,175
Nickel R	5,009	

MINISTRY OF AGRICULTURE AND FOOD—Continued

	Salary $	Travel $
Nicoll W R	7,846	
Nielsen A L	24,561	
Nielsen H G	20,914	
Nishihara J	5,701	2,190
Nitins S	5,295	64
Novotny L	23,488	804
O'Brien R D	5,360	116
Obratoski D	4,423	2,796
Odermatt B R	1,694	235
Odermatt W J	35,201	776
O'Keeffe B	15,192	
Olde Heuvel L P	13,173	103
Oliver A L	26,835	896
Oliver B	5,028	99
Ophei K M	5,361	192
Ormrod D J	42,596	1,413
Ostrom D G	16,350	
Oswell M G	55,429	5,624
Ouellette P L	22,551	
Owen J	15,343	
Oxendale B K	23,992	
Oyama G	25,792	953
Paananen S I	25,259	1,669
Page J L	10,516	
Painter J I	9,174	
Paluch W C	18,264	2
Parkin K A	17,343	
Parsons J E	38,040	2,149
Paton I D	20,000	
Pearson D L	24,981	3,660
Pede R H	15,837	
Pedersen D	21,111	776
Pelle J R	4,736	
Pelletier D A	17,790	221
Pelter J A	48,042	5,663
Penner H I	22,852	3,698
Penner V A	7,452	
Perera D A W T	41,623	3,827
Perkin E F	9,802	240
Petch R H	5,561	3,266
Peters L W	6,825	545
Peters W S	43,585	1,054
Peterson S B	73,049	11,635
Peterson T N	43,724	6,466
Pettyfer P H	33,990	4,251
Phillips I H	24,181	2,079
Phillips J	4,432	
Phillips J B	46,266	3,725
Phillips R	1,186	
Philp J P	11,752	3,799
Phinnotis C	21,421	
Piascik P F	8,820	1,538
Picker R W	23,748	
Plante G	21,146	
Plotnikoff J P	40,907	1,805
Pond W E	5,408	1,096
Porter D B	685	
Powers T J	22,773	3,183
Preissl W B	17,350	
Preston R J	4,665	1,409
Price J B	41,678	1,505
Price R	23,711	85
Priest L	9,457	
Pringle D P	18,759	1,062
Probe D J	1,975	
Procter C I	5,361	1,012
Procter P J	41,374	5,349
Proulx J A	2,761	238
Puls R	27,716	
Quadros W E	2,143	495
Quan L	16,062	
Quigley M D	24,561	132
Quinville R	21,919	
Radloff J B	24,449	436
Ralph D E	19,826	828
Ralph R R T	28,514	1,097
Randlesome A G C	44,439	4,733
Ratzlaff D A	21,667	
Reaugh W H	24,160	71
Reay C D	1,416	662
Reay L D	22,588	45
Redman P M	18,761	
Reeves T R	17,274	
Rehbein M	1,329	402
Reitsma K R	15,793	
Renfrew K J	16,880	
Renyard T S	5,356	790
Reynolds C D	21,792	
Rhodes N C	24,160	5,305
Ricci G	19,777	
Richardson C	16,760	
Richardson W B	47,003	791
Richmond R J	43,357	4,737
Ridenmoure R T	18,605	324
Roberts B	27,351	3,901
Roberts D S	22,182	
Roberts R G	6,599	

	Salary $	Travel $
Robertson B	1,183	
Robertson E	3,178	736
Robertson M L	17,825	
Robertson S R A	22,802	2,571
Robin J F	5,921	2,674
Robinson J H	45,954	2,007
Rodman H R	1,238	
Rogers J A	18,500	
Rogers J E	12,900	
Rogers R W	24,695	
Romay A	37,374	2,166
Rowland W J	10,376	
Rugg D A	49,104	5,669
Rushworth G	4,450	47
Russell D G	20,768	
Ruth C A	29,862	2,756
Rutherford M P	5,272	143
Ryan B	16,914	18
Ryder J C	36,401	36
Sadowick L D	17,693	
Salviati A	4,423	
Sampson H J	23,217	906
Sanborn P T	11,228	3,280
Sanders B H	13	
Sanders M J	42,255	1,883
Sands D J	40,121	2,696
Sandy K	28,704	963
Sasaki H W	30,844	5,590
Saunders E L	17,666	
Saunders J K	19,634	
Saunderson C W	2,414	1,100
Sawatzky L G	17,248	
Scabar L A	24,345	
Schmidt E	24,042	416
Schulz E	31,477	5,211
Scott M G	7,155	
Scott R B	25,828	1,025
Scott R L	22,284	2,789
Scurrah S D	17,865	
Seed J C	626	
Senn N L	37,479	3,671
Sera R A	44,946	3,645
Shaw K L	1,719	157
Sherwood M J	22,572	29
Siempelkamp W E	32,700	1,514
Sikora G	5,058	1,008
Slorach G W	21,675	63
Slyth P A	18,184	
Smith B E	31,549	2,456
Smith B N	22,291	3,022
Smith D M	15,298	
Smith L M R	13,932	
Smith O	18,051	165
Smith R E	25,770	667
Smith R L	1,225	152
Smith S D	5,729	447
Sneddon C A	3,659	
Snow H S	23,158	
Snyder B G	16,821	122
Soder E M	17,980	3,877
Spencer R I	17,922	
Spencer T	2,439	
Sperling A F	5,319	60
Sperling M L	5,361	60
Spicer R F	2,069	
Sprout S	3,898	
Starr H W	6,635	251
Statham H A	1,201	489
Steele J R	50,886	2,109
Steeves B A	159	
Stennett J E	14,245	
Stephenson J W	1,456	281
Steves J M	11,756	3,612
Stewart C D	14,080	
Stewart J	19,088	11
Stone G C	29,427	1,642
Strachan G A	17,836	3,075
Summers S	5,717	
Sund F J R	1,779	
Supeene N J	44,407	310
Sutcliffe A R	18,480	
Swain M L	15,886	185
Sweeney M E	12,821	56
Swetlishoff S	1,087	485
Sylvester R	43,608	3,095
Symes L I	3,320	
Szalay S	5,222	1,120
Taylor R	24,955	3,297
Tegart R M G	33,890	3,446
Terras S	20,483	370
Thiessen J	13,304	
Thom J I	21,825	
Thomas W G	5,361	
Thompson H G	20,214	569
Thompson M K	44,439	708
Thomson B J F	21,500	
Thomson L M	18,067	70

	Salary $	Travel $
Thorpe G G	45,672	937
Threlkeld G A	5,468	
Thuler R W	19,801	
Tilley F S	7,040	
Tilsner H R	5,360	922
Tingle J N	41,523	5,221
Tirling G D	4,885	
Tochers J	16,352	
Tomiak W	5,167	2,159
Tompkins D C M	18,846	
Tonsmann W	8,423	450
Toop V L	14,449	
Topham D A	17,326	
Trainor D F J	5,718	147
Trask G	16,437	
Trethewey N M	17,095	
Tubbs B C	13,224	
Turnbull R O	900	168
Turner M S	19,462	1,772
Tuura I H	18,644	320
Tyacke P M	1,131	
Udy B L	6,461	163
Underhill K B	21,315	1,002
Urquhart F J	17,909	
Van Dalfsen K B	30,295	2,183
Van Der Gulik T W	36,294	1,159
Van Eaton C N	10,208	1,402
Van Eeuwen W	2,930	165
Van Horne E A	2,004	228
Van Kleeck R J	35,526	575
Van Lierop W	6,620	271
Van Aert L J	21,248	
Vandusen E	19,068	1,419
Van Iperen P	19,756	
Van Wensem G J	25,320	1,432
Vardy A	24,437	2,940
Veenhaas P	22,448	1,835
Vielvoye J	44,407	3,865
Vollmeier A	15,882	
Von Wittgenstein E	5,436	
Waddell M J V	22,008	
Wahl A H	42,117	3,939
Waldie G A	5,448	374
Walker E W	41,636	1,957
Wallin A P	29,103	5,032
Wallis C H	10,086	301
Walton R	45,954	1,116
Ward E J	22,026	
Ward H	15,671	107
Wardle D A	5,729	42
Waring M A	31,463	748
Warkentin H	371	
Warner B	28,814	3,428
Warren M R	31,351	5,323
Waterhouse H M	18,735	
Waterman P F	17,980	153
Watkins A A	38,384	2,772
Watson I I	2,607	
Watson K T	6,962	100
Watson P A	1,779	
Watson T K	40,873	2,432
Watt G	4,755	1,344
Wearne P A	24,612	1,865
Weaver G	3,212	
Webb B	14,529	
Weber W	22,623	3,674
Weber W C	18,719	2,023
Weir J C	18,163	15
Weismiller R	5,360	986
Wells I	253	18
Wengberg S	5,967	224
Wheeler B H	6,412	1,490
White J S	5,228	
Whitmore M L	20,122	
Wickens W E A	49,302	5,480
Wickham I C	7,831	
Wiebe H	8,251	1,429
Wiebe W W	42,615	4,826
Willems J G	4,065	
Williams L V	24,919	4,511
Williamson J M	1,358	288
Willoughby K F	3,596	
Willows C A	9,530	
Wilson C M	13,999	
Wilson R C	5,361	646
Wilson T N F	33,445	2,945
Windt T A	51,282	3,262
Wise M	8,858	
Woloschuk I	15,778	99
Wong D C	5,251	
Wong H L C	20,516	
Wong K	5,729	703
Wood D G	5,361	
Wood R C	54,986	800
Woodburn L A	30,335	4,680
Woods J A	21,043	
Wright J	17,261	

MINISTRY OF AGRICULTURE AND FOOD—Continued

	Salary $	Travel $
Wright L L	17,865	332
Wright R G	22,684	1,525
Wyburn M	2,388	775
Yon C	4,368	69
Yorston J M	41,374	2,588
Young G	21,621	565
Ypma G	19,252	
Yuan R	25,113	5,803
Zacharias J V	40,644	
Zado D D	7,000	
Zapantis N	21,879	851
Zurowski C L	5,361	215
Zvonarich G A	4,443	176
Zweck Von Zweckenbur E	30,383	2,930
Transfers, other ministries	423,940	10,367
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		604,978
	17,290,995	1,562,920

MINISTRY OF ATTORNEY GENERAL

	Salary $	Travel $
Williams Hon L A Minister	32,309	15,491
Vogel R H Deputy Minister	67,925	16,503
Aasen J N	27,078	855
Aavik J	27,851	124
Abbott D O	27,262	6
Abbott G	26,690	
Abbott P V	13,032	
Abeling A W	6,536	
Abelsen T	3,610	499
Abma C T	13,274	
Abra H J	26,018	
Abra S F	18,260	
Aceman G P	21,673	
Achtem R J	44,352	976
Ackerman L I	17,209	
Ackerman M	20,958	
Acton A	16,548	
Adam S	5,565	
Adam W W	30,000	8,082
Adamowski E J	24,675	
Adams H B	26,837	
Adams M E	25,275	
Adams N	31,841	
Adams R	4,655	
Adams R C	16,957	
Adams R S	16,448	87
Adams S	21,056	
Adams S G	15,347	40
Adams V C	27,152	
Adamson R D	66,237	3,978
Adie M	42,535	3,364
Adlem A	21,424	
Adolph N A	19,238	
Adrian R J A	23,879	
Advocaat W G	16,821	
Agg B W	32,889	202
Agg T	4,485	
Ahvenus P	18,884	
Ainsworth D G	17,326	
Aird F	4,176	190
Aitchison P A	7,500	
Aitken E R	29,763	
Aitken R D	29,308	181
Akin R D	22,115	
Albiston W J	23,667	
Albright E H	1,672	
Alcombrack T A	472	
Alderson L M	15,531	
Aldrich G C	22,404	
Alexander G	19,148	
Alexander J K	25,671	
Alexander R D	23,424	
Alexander R H	29,862	
Alexander R J	28,950	
Alexander T	4,395	
Ali S	16,515	
Allan C B	27,152	89
Allan D H	27,527	
Allan G	38,607	
Allan G	27,891	84
Allan J G	18,274	
Allan R B	65,000	866
Allder F A	30,918	561
Allen B A	22,760	
Allen B A	828	
Allen D	17,567	
Allen G	25,856	
Allen J L	49,975	1,523
Allen R C	21,784	1,416
Allen S M	2,252	
Allen W	11,104	
Allingham D L	5,278	
Allinson J W	29,961	5
Allison L A	17,936	
Allison R J	26,322	2,573
Allison R M	23,028	
Allman S	430	151
Almaas T E	16,300	
Almond B	17,443	
Almond G R	24,679	
Alting Duclaux M	18,967	159
Alway L	25,881	
Amelio G J	25,416	
Ames L M	27,644	
Amey E B	34,522	
Amos J	259	
Amos L	16,021	
Amos M P	29,222	
Amundsen D E	31,175	
Amy T	14,443	39
Anchor E A	27,297	19
Anderle O	24,921	
Andersen B	27,302	7
Andersen M L	18,281	
Anderson A M	5,571	

	Salary $	Travel $
Anderson B	15,272	
Anderson B J	25,357	
Anderson C J	25,964	
Anderson C M	4,343	
Anderson C S	2,099	
Anderson D	4,794	
Anderson D H	23,564	
Anderson E L	16,524	
Anderson E L	65,000	1,841
Anderson E M	18,025	87
Anderson G B	23,398	
Anderson G R	62,001	3,983
Anderson J M	20,958	166
Anderson J W	53,400	395
Anderson K	22,503	
Anderson M	16,773	
Anderson M	24,981	
Anderson R	26,032	
Anderson R C	18,031	
Anderson S M	8,799	
Anderson T A	26,122	
Anderson T G	36,686	100
Anderson W J	27,178	2,092
Anderson W M	31,746	32
Andersson N	25,303	
Andison F S	34,635	4,989
Andison J F L	27,800	
Andison T G	4,700	
Andrew J	31,285	
Andrews D D	2,754	
Andrews J M	31,829	
Andrews K	19,603	
Andrews P	1,290	
Andrews S	28,822	521
Angene M	56,363	11,894
Anglehart L M	20,108	
Angus G	28,012	
Annandale R J	25,425	2,497
Anson S A M	23,940	
Anthony R H M	55,057	8,571
Anthony S A	32,032	
Antifaeff J	22,140	912
Antifaev S C	41,923	756
Appel F J	27,942	
Appleby C W	19,148	
Apps T J B	20,165	
Apsouris S	268	
Arcure P	28,168	1,375
Arcuri V D	1,200	153
Arden W F	23,705	956
Arkinstall M R	23,401	2,506
Arlington J E	13,134	19
Armbruster D	1,131	
Armistead A B	15,830	
Armstrong A G	26,373	11
Armstrong D A	15,822	
Armstrong D W	27,776	8,035
Armstrong J M	10,408	
Armstrong K D	16,461	192
Arndt G R	26,621	
Arndt H E	30,842	497
Arneil J	27,203	327
Arnet E H	17,204	17
Arnett L R	22,166	376
Arnold B	13,032	
Arnold F D	1,885	
Arnold S I	25,384	20
Arscott R J	25,095	
Arsenault Y J	26,257	
Arthur E J	28,081	130
Arthurs S	45,329	993
Artuso J	11,822	
Arvay J J	45,277	11,986
Asai G J	2,351	
Asai S	17,929	
Ashby C A	14,627	
Ashby M I	352	
Ashcroft S H	2,439	
Ashenbrenner D M	26,073	355
Askew J C	23,480	46
Askew S A	6,383	
Askey A W	52,606	18,347
Askgaard I	27,966	
Askgaard J W	1,133	
Aspinall P	17,891	
Atchison P	11,851	
Atkins E C W	22,445	
Atkins G C	13,582	
Atkins L M	9,842	
Atkinson D E	25,179	104
Atkinson V	29,011	158
Atwal G	12,649	
Au T W D	31,825	
Audette J A	34,013	1,075
Auger K A	25,291	
Ault K	28,153	
Auringer G C	25,473	

	Salary $	Travel $
Austen E	17,962	
Austin H A	26,700	
Austin J W	22,404	
Austin W M	43,584	5,537
Avery L M	16,963	546
Avigdor C P	25,052	
Avis T M	315	
Ayers K J	24,892	501
Bachmann S	17,278	
Bacon C	142	
Baddeley S	17,854	183
Bader H I	15,153	510
Badgley R J	26,337	
Baglo L M	15,581	
Bagnall C	31,218	130
Bagot J M	4,878	
Bahr D M	51,031	4,282
Bailey E M	42,715	1,280
Bailey G	17,319	
Bailey L W	15,316	
Bailey M M	9,443	662
Bailey P K	24,624	
Bailey R A	2,336	
Bailey T L	3,919	
Bailey W A	23,608	
Bain A B A	17,632	
Bain B	24,794	
Bain G I	29,444	
Bains P S	16,989	
Bains S H	17,950	
Baird D W	26,089	
Baird M	11,594	435
Bakaluk P	10,023	370
Baker B R	3,178	
Baker D	15,058	
Baker G	7,756	
Baker G J F	65,000	3,762
Baker I	16,545	
Baker R A	24,268	
Baker R C	35,972	269
Baker R O	29,251	2,452
Baker S A	17,946	
Bakken G J	25,000	
Bakker M O	42,062	
Bakony C E	65,000	3,270
Bakuska B N	1,133	
Balazs A M	25,229	
Balcaen L	18,445	94
Baldwin C W	27,134	
Baldwin I	14,966	
Baldwin K R	16,584	
Baldwin M A	15,573	
Baldwin S	18,290	12
Balicki S	25,922	245
Balkwill D J	30,008	
Ball B	2,855	
Ballam R G	37,100	6,872
Ballance D	18,248	
Ballantyne J	23,935	
Ballard L A	212	
Ballinger Spofford K	3,000	
Balon D A	17,985	1,130
Bamford S I	16,738	
Bampton B	15,273	
Bampton K G	20,009	
Banfield J	30,756	
Banman A W	28,459	
Banner D K	22,330	1,071
Bannerman B A	29,936	2,544
Barak S A	16,792	
Barber J	9,874	24
Barber V A	22,545	
Barbour M M	39,588	1,659
Barbour W Y	24,328	341
Barker C P	18,390	2,087
Barker M A	29,605	331
Barker N D	19,376	153
Barkley C	17,094	
Barley H J	28,159	
Barnacle T G	28,973	1,980
Barnard D K	37,446	500
Barnes B F	1,200	145
Barnes E C	7,682	
Barnes F H	25,477	
Barnes G M	23,135	76
Barnes H	20,725	
Barnes J M	22,421	435
Barnes P G	25,213	
Barnes S E	20,970	43
Barnett A	30,192	
Barnett C C	65,000	8,806
Barnett G	40,398	1,645
Barnett G	168	
Barnett T E	34,900	
Barnwell K A	21,329	
Baron A F	30,514	
Baronowski D	16,766	116

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Barr G R	24,290	3,169
Barr J W	82	
Barrington R	23,983	
Barron J	16,880	
Barry M E	17,518	1,562
Bartlett A	24,500	
Barusch E A	27,652	
Barusch I M	874	
Basarab S L	19,150	
Bashford A J	9,786	
Bassett R	39,823	669
Bastien A R	23,292	
Bastien R B	33,247	917
Bastin B E	65,000	
Bate M A	19,254	50
Bates M J	15,025	
Bath J	19,611	
Batko A H	19,896	
Batley B M	18,185	
Batt A W	24,282	
Batt C M	21,311	
Baugh T	15,338	
Baumgartner D B	499	
Bay L J	27,362	
Bayley C L	7,676	
Bayliff T L	3,300	
Baylis R C A	29,425	557
Bayly J W	22,493	38
Beach C E	17,961	
Beach F T	22,404	
Beadle W E	26,335	
Beamish W F	48,127	2,054
Beard G J	5,141	
Beard R	15,885	431
Beasley D E	17,563	
Beaton N G	15,040	
Beatty D W	25,500	
Beatty J	4,546	
Beaudette J A R	27,941	409
Beaudette J P	27,904	
Beaulac L E	34,272	683
Beaulieu W L	25,066	11
Beauline V	19,830	
Beaumont B	1,498	
Beaumont K	18,410	774
Beaver C A	13,165	2,202
Beazley S	3,696	
Bebeau F J	25,265	
Beck C V	22,025	532
Beck W M	30,949	
Becker N	23,550	
Beckett C S	17,125	
Beckingham A M	26,956	231
Beddows H	18,298	
Beecroft C A K	53,658	1,022
Beedie R G	26,030	
Beer B D	4,733	
Beet R A	24,614	
Beglaiter Z	22,622	
Beglaw L G	19,074	121
Behncke J	65,000	3,857
Beilman G G	24,066	771
Beingessner P E	22,899	64
Beirnes A D	43,333	
Beka L G	1,399	
Bekkers V	2,271	
Belanger B G	22,741	412
Belanger L A	2,828	
Belanger P J	33,921	823
Belbas E B	31,321	
Belex C F	17,498	66
Beliak J A	16,786	
Bell B A	26,980	
Bell D E	44,732	8,041
Bell D L	30,179	45
Bell E	25,536	
Bell K	25,856	
Bell I	1,435	
Bell L	2,878	
Bell O	21,167	
Bell O R	23,105	
Bell P D	18,753	
Bell P D	8,386	
Bell S J	17,372	
Bell V	16,300	
Bellamore M E	21,482	
Bellows J C	41,923	
Bellwood M C	20,781	
Bendall M A	16,420	
Bendrodt E H	64,998	
Bengston S	18,009	65
Bennekou F H	17,059	
Benner J	11,116	147
Bennetsen B	18,668	
Bennett K	25,270	
Bennett L A	28,798	951
Bennett S	22,085	
Bennett W R	21,764	215
Bennison S	8,714	
Benson D W	26,972	6,413
Benson R H	31,291	
Bentley V	1,382	
Berarducci B G	8,924	30
Beresford C D	9,359	
Bereskin S S	23,604	378
Berg M	21,440	
Berg M M	27,280	
Bergen L M	3,487	
Berger A	16,765	228
Bergman V	1,996	
Bergsma S L	10,390	
Bergum F A	6,589	
Bernard D V	16,244	
Bernard J L	18,095	
Bernard K	961	
Bernhard B D	22,512	
Bernstein P	4,427	
Berrie T W	23,114	
Berringer K A	20,262	784
Berry F A	25,117	
Berry P J	24,502	
Berthiaume E A	25,303	
Bertolami I	25,268	57
Bertrand B	32,375	454
Bese A C	17,699	
Besler C	4,131	
Besler S A	21,680	
Besse R	11,666	
Bessuille J C	25,153	
Best C P	2,109	474
Best M L	19,465	
Bevans R E	31,382	
Bevans R W	30,345	
Beveland J T	26,362	
Bevilacqua D A	16,203	
Beyak G J	26,046	
Beyer K L	27,283	976
Beynon L	27,561	60
Bhalla R S	5,138	
Bickley W	31,464	
Bidaud M	16,206	
Biddlecombe H J	21,619	
Bigalke O	33,529	1,688
Bigham G C	23,813	
Bigland L A	26,070	
Bigras B A R	21,545	
Bigras D	13,522	155
Bilinski D F	27,721	
Bill A S	1,800	
Bindon D L	2,190	
Bing R J	26,901	
Binnie J E	19,953	23
Birch D	494	
Birchfield S A P	49,445	1,046
Bird E K	22,404	826
Bird J	16,035	
Bird V E	14,366	184
Birkett P	51,096	
Birney K	24,841	
Birrell G T	31,882	427
Birt B F	254	
Bischoff S E	15,262	
Bishopp E	21,465	
Bitterman L L	427	
Bittner M	1,288	
Bjarnason H B	52,704	620
Bjarnason H C	22,624	
Black B	20,278	
Black D	22,404	
Black D D	24,070	
Black G P	13,574	
Black M R	27,184	840
Blackburn D B	26,056	
Blackburn D M	9,187	
Blacklock R J	29,054	305
Blackman V	41,856	50
Blackmore H	30,818	
Blackmore N	15,796	356
Blackstone I	24,955	1,961
Blades K C	15,163	
Blady S M J	27,146	
Blagborne D J	4,862	
Blain K M	25,851	
Blair J W	25,392	
Blair K A	29,942	503
Blair T C	25,618	
Blair W	25,839	
Blair W A	58,293	2,982
Blake J I	18,047	
Blancard W T	688	
Blatt H	4,246	
Bleasdale L M	18,189	
Blechingberg S D	43,626	5,819
Blefare G	17,977	
Blennerhassett R I	3,504	
Blinston B E	20,484	246
Bloessl D L	6,827	
Blok H	27,224	273
Blomgren R	17,343	
Bloxom G L	35,516	438
Bloye V	25,474	
Blundell B M	21,680	
Boaich R B	26,896	
Bobenic M W	29,407	
Bodner L N	17,171	
Body J	1,047	33
Boehmke S A	20,059	142
Bogas K P	28,111	138
Bohn G	24,195	238
Boisclair A	7,961	
Boisvert J H R	36,788	1,216
Boisvert N	28,764	
Boivin A	23,076	
Bolan S J	8,561	
Bolder E T	8,164	
Bolick E D	23,174	62
Bolkowy D M	12,401	223
Bolseng T	21,767	
Bolton N A	54,705	
Bomba T	27,250	6
Bond J V	25,149	63
Bondaroff H	30,868	1,407
Bondy J C	12,512	
Bondy S L	21,475	
Bone E P	27,781	1,011
Bonsteel L G	15,920	
Bonner A L	22,011	
Bonora F M	17,962	52
Bonthoux R J	23,880	
Boogerd E M	15,660	
Booker G F	24,937	
Boon D R	29,472	
Boon L N	32,018	1,052
Boone B K	9	
Booth J H	17,100	64
Boran L S	25,447	402
Bordass M G J	20,542	21
Borden C I	17,325	
Bordignon J	15,138	
Borody G E	25,643	
Borrelli A	15,646	
Borres C	16,662	
Borrett B S	22,428	1,019
Borrett M	19,641	350
Borrows Y	2,378	
Borthwick L V	25,950	
Boshard F B	23,980	56
Bostock J C	25,685	246
Boswell G J	26,108	
Boswell M A	30,054	
Botten J D	18,097	
Boudreau D	17,156	
Boulter B	15,890	
Bourdon C	26,686	
Bourgault Y	24,452	2,353
Bourgeois L G	24,092	
Bourgeois L Y	21,416	7,014
Bourgeois P	19,970	
Bourgeois P M	22,803	27
Bourne C M	17,353	
Boutaught B	6,656	
Bowcott H E	7,523	
Bowden C W	5,502	
Bowden R R	24,063	221
Bowden R W	33,457	
Bowden T W D	4,063	
Bowen-Colthurst T	65,000	1,053
Bower B A	105	
Bowers J A	41,923	144
Bowers O W	6,329	
Bowers T D	17,962	6
Bowers W M	15,361	
Bowes G E	24,458	27
Bowes R A	25,752	
Bowes S P	256	
Bowles B	5,603	
Bowles M E	27,480	
Bowman K	26,968	1,360
Bowman P	26,433	505
Bowman S G	14,765	1,059
Bowman V M	19,795	
Bown L J	27,486	
Box D M	23,732	
Boxer T	5,687	
Boyce L	18,960	1,898
Boyce T D	24,556	
Boyce W T	25,901	
Boyd C M	18,279	
Boyer P	16,323	
Boyle H D	44,080	
Boyle J	27,128	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Boyle R J	45,471	10,201
Braaten F D	24,028	
Bracey G E	25,585	
Brackenbury R	16,750	
Bradford E E	37,368	386
Bradshaw G	16,604	
Bradshaw W E	30,336	
Bradshaw Y	15,580	
Braga E	900	
Bragan J H	7,947	125
Brahan L C	65,000	373
Brajovic R D	23,420	586
Bramhell C	30,188	4,149
Brandie L J	27,345	3,979
Brandon J J	20,398	
Brandstrup E D	6,765	262
Brann J A	4,320	
Braun J	27,155	
Braun-Nicholls E	17,225	
Bray C P	16,071	
Breadman D L	27,009	
Breakwell C	15,627	
Bremner D	16,409	
Bremner M	20,048	23
Brennan C A	21,656	
Brennan J	8,411	33
Brennan M J S	23,429	
Brenner A	33,173	1,908
Breton L S T	658	
Brett J T	27,427	
Brett W P	9,832	
Brewer H J	17,563	
Bridge J	4,795	
Briemberg E M	27,280	1,141
Briere L K	23,767	
Bright C L	18,815	292
Brind Sheridan A K	67,254	7,370
Brinn E M	3,528	
Briscoe L E	17,641	
Briscoe W H	28,190	486
Bristow S A	7,322	15
Bristow S W	21,777	694
Britt D K	13,871	763
Britton G A	6,068	432
Broadbent F D	6,837	
Broadland J	17,115	
Brock Miller A I	26,792	
Brodie P	41,297	289
Brogaard V M	16,629	
Bromley H	24,685	
Brookman V A	3,110	436
Brooks A T	27,702	
Brooks D W	31,126	
Brooks G A	25,207	
Brooks J	23,330	102
Brooks L	30,441	1,295
Brooks R B	23,126	
Brooks V	2,638	
Brophy R W	28,261	
Broster G A	32,253	833
Brousseau M T	18,683	
Brower J L	9,760	
Brown A G D	46,361	3,486
Brown B C	31,099	428
Brown B R	6,531	
Brown C A	5,452	
Brown C L	25,345	
Brown C R	52,615	9,302
Brown C W	25,050	
Brown D	17,672	
Brown D	27,420	6,385
Brown D	26,357	
Brown D A	17,481	2,206
Brown D K	5,295	
Brown D L	26,502	95
Brown H	17,384	12
Brown H M	17,038	
Brown J A	22,073	
Brown J R J	28,089	188
Brown K	1,569	
Brown K	21,680	
Brown M K	16,162	
Brown M R	3,303	
Brown N M	28,597	670
Brown P	3,196	387
Brown P	10,696	
Brown R	13,296	
Brown R	5,507	
Brown S M	20,958	1,398
Browne G R	25,599	
Browne P J	22,633	8
Browning B B	17,509	
Browning H R	28,614	
Brownlee K	23,204	
Bruce D	11,380	
Bruce P K C	30,514	3,833
Bruce R B	21,085	15

	Salary $	Travel $
Bruce S	16,023	
Bruneau R A	39,716	3,522
Brunton A P	28,965	173
Bruser B A	44,274	2,833
Brustolin T	15,796	
Bryson R B	24,078	
Buchanan G	97	
Buchanan V B	19,819	
Buckham C	18,260	
Bucklee J E	15,954	
Buckley D T	31,719	59
Buckna C A	27,452	384
Budarick E H	25,039	80
Budlovsky A	30,589	
Buhr S R	17,306	
Buie G M	9,407	28
Bujak R J	8,722	
Bull J J	11,775	
Bulloch G C	835	
Bulloch S A	25,856	488
Bullock W	30,941	
Bulmer G R	3,290	
Bundschuh G	10,688	
Bunyan Maynard J	14,242	
Burch S G	32,787	9
Burden B A	17,632	
Burgess E A L	6,775	632
Burgess L	130	
Burk F	28,607	
Burke J L	8,038	
Burke W E	2,110	
Burkhardt L A	7,916	1,657
Burkitt C R	33,876	
Burks J E M	17,238	
Burks S K	8,963	
Burmeister R E	2,047	
Burn C E	4,766	118
Burnet C A	50,793	3,653
Burnett G P	2,803	
Burns A I	25,954	
Burns D A	27,790	25
Burns H G	25,569	3,811
Burns J S	28,144	10,087
Burns M J	22,290	
Burns S A E	24,961	45
Burr K D	21,918	
Burr M J	26,468	875
Burrell D G	6,126	4,217
Burrell G	2,596	
Burrell J A	28,478	380
Burrell L J	31,075	26
Burris M H	2,622	
Burtch B M	12,489	
Burton B R	2,700	
Burton J V	3,305	400
Burton K R	38,293	2,940
Burton R S	30,000	
Burton S	6,260	
Busby P D	17,101	
Busby P N W	27,778	331
Bush C A	22,073	
Buss B A	23,650	
Buss D W	47,267	547
Butler C R	14,227	798
Butler F S	27,806	
Butler J M	141	
Butler L C	21,265	
Butler L M	27,600	
Butler M	27,356	35
Butler T	15,656	
Butterfield M J	22,872	291
Butula L M	25,223	
Buurman J M	22,663	
Bye C E	1,596	
Byer C M	11,028	
Bygrave M G	21,860	
Byl I	16,250	
Byrne B P M	65,000	235
Byrne M A	2,695	
Byrne T	25,009	
Bzdel D	7,801	
Bzowy L	1,234	
Cachero M J	12,760	124
Cadorus T R	27,013	28
Cadwaladr M	14,389	208
Cain J V	52,839	5,346
Caird J	17,640	1,696
Cairns G V	30,783	46
Cairns J D	5,495	106
Cairns J H	33,196	2,710
Cairns J K	7,802	
Cairns R W	52,565	4,825
Caissie P J	8,585	
Calbeck K A	4,329	
Caldwell R D	24,881	
Caldwell R L	28,080	
Caley S	17,347	303

	Salary $	Travel $
Caley S H	16,145	
Calhoun D C	11,249	2,436
Calladine S	16,680	
Calland N B	27,123	846
Cameron A W	24,623	100
Cameron F J	172	
Cameron G	25,814	1,807
Cameron M	21,578	
Cameron M	15,005	
Cameron S	9,545	
Cameron W	25,019	
Cameron W D	37,632	400
Camire J	15,387	30
Campana J	21,716	1,169
Campbell A E	31,761	1,112
Campbell C G	24,309	
Campbell C T	43,214	4,206
Campbell D H	4,566	
Campbell D N	24,901	
Campbell D R	65,000	4,092
Campbell E S	371	
Campbell G T	44,503	
Campbell H D	49,727	1,153
Campbell J	16,726	
Campbell J C	32,618	198
Campbell J L	5,162	
Campbell J M	22,412	
Campbell J R	24,577	
Campbell L W	43,018	6,344
Campbell M D	24,485	
Campbell M F	23,651	
Campbell M H	14,292	
Campbell M M	6,676	34
Campbell N A H	11,219	
Campbell N M	26,658	50
Campbell R D	22,850	
Campbell S A	10,904	
Campbell S J	419	
Campbell T A	3,986	
Campbell W E	65,000	996
Campo R G	30,185	80
Canby P D	1,687	
Canham J P	5,362	
Canham R G	30,791	745
Canning V	769	
Cannon C J	27,728	
Cannon D J	23,247	
Cantelon K	37,300	5,187
Cantwell B J	22,962	
Captain E	5,111	
Car J	24,171	230
Caravetta F	27,126	479
Cardarelli H K	18,189	
Cardinal G L	15,434	
Carey D L	957	
Carey M M	19,365	311
Carey M N	28,710	57
Carfra R W	50,154	1,811
Carlgren D C	45,051	4,641
Carlisle M	26,005	
Carlisle S	20,807	395
Carlow B J	17,428	
Carlow T W	48,807	
Carlson C G	11,328	
Carlson J H G	35,279	1,193
Carlson M	23,821	1,021
Carlson R A	24,907	42
Carlson R W	19,369	
Carlson S A	18,668	970
Carlyle M	13,363	
Carmichael D	28,511	
Carmichael M T	26,438	
Carmichael W I	11,259	853
Caron E C	25,327	
Caron R B	21,570	
Caros M N	25,609	40
Carpenter M T	23,869	
Carpenter W J	54,186	7,136
Carr D M	12,617	
Carr G A	24,241	
Carr G F	28,097	915
Carr H E	17,891	
Carr J M	13,382	
Carr M M	17,269	7
Carr P D	24,803	
Carr P L	17,924	
Carrow J L	27,280	59
Carroll N A	24,194	241
Carruthers D	15,598	
Carruthers D	27,504	8
Carruthers R H	31,147	
Carruthers R J	17,743	
Carson D M	35,634	1,820
Carson D P	24,074	122
Carson J R	39,416	254
Carstairs M J	51,440	2,707
Carswell C E	23,308	609

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Carter B L	792	
Carter B M	24,212	1,308
Carter D H C	24,718	528
Carter D J	24,548	
Carter E J	24,099	
Carter I N	25,535	
Carter L G	17,563	24
Carter M A	866	
Carter P L	54	
Cartwright B H	2,245	
Caruso L B	19,930	
Carver R B	32,868	122
Casford G R	39,145	
Cashin A	16,141	
Cashman E G	1,587	
Cashman I C	201	
Casper P	24,870	
Cass H J	18,850	
Cassidy J L	17,944	
Castro E	22,934	
Catherall M T	26,594	306
Cathro W P M	19,796	
Caufield J E	23,595	944
Caughlin M	4,342	
Cavanagh G	1,424	
Cawston M	24,000	
Celle P D	57,420	310
Cervo I	23,926	
Challand R M	34,968	129
Challoner C	20,548	
Chalmers C M	17,538	
Chalmers W	4,074	
Chamberlain D G	29,444	
Chamberlain G	2,177	
Chambers D L	29,452	
Chambers L W B	25,832	
Chambers S E	52,034	
Chamut R J	39,094	799
Chan C A	12,591	
Chan E	16,757	
Chan K W	27,044	
Chan L	17,425	
Chance M A	23,424	
Chandler G E	6,389	
Chandler M	19,218	2,644
Chapman C	7,475	
Chapman D M	12,040	
Chapman G	15,845	94
Chapman J H	27,265	
Chapman S	11,010	
Chapman S A M	21,783	
Chapman T C	46,503	1,445
Chapple G	54,546	1,509
Chapple G B	17,461	595
Charest E M	349	
Charest W P	28,204	61
Charlesworth M L	17,698	16
Charlton J B	21,857	
Charlton J E	32,828	826
Charron M P	17,204	151
Charron P A	4,150	
Charron P J	19,181	751
Chase F M	17,704	
Chaudhury N A	23,562	
Chayeski T J	25,290	
Chee L D	18,534	2,438
Cheng W	13,511	
Chenoweth V	19,503	
Chepil D G C	27,472	8,566
Chequer S	23,958	659
Chernoff M C	22,277	
Chernoff S	1,752	
Cheropita M D	23,117	
Cherry D H	22,547	
Chersonoff R A	26,057	
Cherwaty D R	20,315	
Chesterley E K	41,838	2,173
Chettleburgh D E P	15,472	656
Cheveldeaw S F	21,998	185
Chickoski S L	14,997	
Chicoyne W	29,255	
Chidley R	23,314	
Childerstone S	27,755	365
Chin J	18,694	
Chin L W	12,869	22
Chin R S K	15,961	
Chittim M G	15,634	
Chmara R	15,040	
Chong M	7,356	250
Chow L	26,196	
Christensen P L	17,643	
Christenson D G	1,200	376
Christian M W	37,829	12,928
Christian W	40,159	59
Christiansen B	17,283	306
Christie A J	22,196	
Christie S D	27,480	

	Salary $	Travel $
Christman S F	2,003	
Christy A H	4,089	
Chu C S	8,352	
Chugg W F	10,946	
Churchill A B	27,201	
Churchwell K C	25,983	
Ciapponi K	16,193	
Cibelli A M	15,745	
Ciotoli B	11,101	
Citterelle T E	25,936	
Claassen D	29,562	
Claggett P C	2,531	
Clair A J	22,404	1,891
Clancy D L	52,980	13,282
Clare D A	21,179	
Clare L P	65,000	891
Claridge M G	46,081	886
Clark A E	24,975	
Clark B A	20,935	925
Clark C J	18,655	2,205
Clark D B	26,824	
Clark D H	25,856	
Clark J	11,147	122
Clark J	17,758	
Clark L E	8,701	101
Clark L F	7,438	
Clark L J	29,094	
Clark P H	57,697	2,606
Clark R J	27,356	175
Clark S A	18,181	
Clark S M	1,681	
Clark W K	50,116	14
Clarke D I	25,090	35
Clarke S G	23,114	
Clarke W N	55,407	3,684
Clarkson S B	18,589	72
Clawson R A	25,393	
Clayton C V	3,464	
Clease F	6,665	
Cleaver B E	32,185	282
Clement S L	18,010	
Clements G W	51,722	5,179
Clempson A R	23,780	
Clermont G M	31,430	
Clifford O J	11,821	
Clogg G E	1,224	
Close A L	66,566	75
Clough J A	9,177	
Clough P J	26,999	70
Clydesdale W J	31,795	921
Coan B	16,756	
Coates D S	21,273	
Coates S C	17,494	
Cobbin A L	45,432	829
Cochlan R P	16,304	
Cochran A G	24,053	
Cochran C L	26,659	
Cochrane S E	3,499	
Cockerill A D	31,562	448
Cofield L M	19,960	442
Cohen S	50,556	73
Colantonio A V	18,327	
Colhan R G	2,110	
Colclough C A	9,167	
Cole M C	24,089	1,019
Cole Paul R	30,446	
Cole R A	24,062	
Cole S L	16,738	
Cole W H	11,816	
Coleman A F	15,867	
Coleman J M	23,642	42
Coleman M A	17,663	
Coleman S N	22,119	388
Colenaro C P	1,336	
Coleridge K M	19,970	
Coles R F	20,828	
Coletta D	21,891	670
Colley E J	25,829	
Colley G	28,366	
Colliar J I	23,119	
Colliar S B	3,892	
Collier K H	55,968	1,754
Collinge S A	4,176	186
Collings M R	27,444	
Collings P Da	65,000	757
Collingwood N C M	65,000	2,041
Collins B D	19,028	141
Collins B M	17,625	
Collins D L	7,747	
Collins D S	65,000	2,103
Collins D W	25,460	
Collins J	22,610	365
Collins J E	22,404	
Collins K A	17,027	988
Collins M W	19,777	
Collins R C	25,537	80
Collins T F	29,741	

	Salary $	Travel $
Collins W J	29,360	
Collis R E	55,321	5,337
Collver R D	65,000	294
Colman M C	23,344	
Colpitts C L	26,715	
Colton T J	27,677	210
Colussi D L	39,600	2,832
Colwell P L	16,647	233
Comrie B	22,424	28
Congram L M	17,332	
Connelly F	27,634	
Conners S	24,419	
Connolly D	3,617	519
Connolly J D	34,975	303
Connor C A	1,472	
Connor E T A	12,759	
Connor K J	40,398	6
Connors R J	23,627	136
Conroy D R	17,800	
Conroy M J	23,680	
Constable W C A	15,455	
Conway B S	24,775	
Conway K	34,801	1,817
Conzatti M J	25,408	125
Cook A S K	39,000	895
Cook G D	25,963	73
Cook G E	25,532	
Cook L	16,618	1,370
Cook L A	16,714	125
Cook P	12,394	
Cook S E	17,855	
Cook W E	28,668	1,629
Cooke J L D	24,200	
Coombs C W	17,151	504
Cooper C G	30,411	
Cooper G A	14,979	135
Cooper J D	26,921	19
Cooper L	18,181	
Cooper L H	30,928	
Cooper M A	27,049	35
Cooper S	29,250	
Cope T K	15,108	
Copeland D G	25,605	
Copeland S G	23,589	44
Copes M I	20,777	
Copithorn E	6,664	263
Copley G H	34,117	2,182
Corba A	5,098	
Corbeil D J	9,290	
Corbett F D	15,244	39
Corbett H	15,078	
Corbett H	14,561	
Corbin M	900	175
Corbin W T	24,827	36
Corby F A	27,419	1,222
Cordeiro L C	19,594	
Corder S	501	
Cordsen G	14,781	
Corkum B M	14,375	
Cormack G R	22,821	
Cormack S L	23,071	
Cornell R G	13,225	
Cornick J D	29,663	704
Cornish K A	29,489	155
Cornish S E	27,736	
Corrado M R	21,500	49
Corrie J E	16,621	477
Corrigal M P	25,094	
Corrigan D R	23,497	
Corrigan L M	3,485	
Corrigan L R H	33,487	
Corry P J	8,644	
Corsor D	24,092	
Cossey K A	24,657	
Cost L C	19,970	
Coster D M	22,404	2,882
Cosulich J A	2,400	220
Cote J H R	22,616	
Cotie W	26,200	
Cotton F L	29,664	190
Coulson S A	1,912	
Coukas G R B	65,000	
Couper L R	17,544	
Courage E R	26,828	
Courtney J D	27,247	
Courtright L M	25,823	
Cousins B M	30,699	1,478
Couto M M	12,240	
Coutts G U	3,483	
Coutts S L	32,757	4,362
Couture A R	16,150	
Couturier J	15,445	
Covey A R	23,673	
Cowan C M	17,202	
Cowan G C	17,249	
Cowan L J	25,374	156
Cowell C E	24,123	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Cowell J	28,097	277
Cowen J S	27,916	
Cowie K	16,390	
Cowland U E C	29,653	1,504
Cowley G	24,199	629
Cowman G E	35,072	2,715
Cownden S	14,548	325
Cownden V	17,704	
Cox A B	27,152	
Cox B W	25,999	21
Cox C	15,978	
Cox D	24,019	
Cox J H	24,095	322
Cox J M	29,693	
Cox P A	20,048	
Cox W V	26,806	750
Cozens L J	20,718	
Crabtree J	17,104	90
Craft P S	30,653	835
Crago V B	4,125	
Craig G A	28,266	59
Craig I M	15,922	
Craig R	34,388	1,127
Craig R K	19,617	
Craig W G	65,000	
Craig W L	22,861	
Cramb T B	3,128	
Cran G J	28,613	6,335
Cranna B	18,331	
Cranna C	16,086	
Crawford D	15,197	
Crawford D W	24,478	
Crawford M P	26,249	
Crawford P	1,328	
Crawford R C	36,708	5,056
Crawford R C	3,237	
Crawford R I	3,377	
Crawford T J	25,528	
Crawford V D	5,590	268
Crawley V J	8,905	
Crealock E	19,456	34
Cress S G	17,633	
Cresswell C A	27,363	6
Cresswell M E	32,590	55
Cresswell M W W	22,337	
Crevier E S	28 665	32
Creyke T	30,809	
Crich J V	19,332	
Crimp M A	32,472	3,183
Crispin T	21,244	
Cristiano L	14,708	
Cristiano P	15,091	
Crockford S M	16,161	
Croft C L	15,559	845
Croll A C	38,292	1,148
Cromarty V L	23,624	
Cromb J B	25,708	
Crompton B D	15,680	
Crompton P	17,855	74
Cronin E J	65,000	189
Cronin L L K	33,654	4,765
Cross L	21,384	416
Cross L F	27,503	
Crossan W R	23,634	
Crossley J W	6,110	
Croswell D W	23,484	
Croteau D O	25,538	
Crothers A J	25,003	19
Crozier J E	25,902	390
Cruickshanks M J	27,449	200
Cruse G R	25,870	
Csitar S	26,841	14
Culhane M J	2,886	
Culhane V F	31,717	684
Cullen H E	419	
Cullen J W	25,918	
Cullen R	25,711	
Cullen S T	18,166	
Cullimore C A	20,673	
Cullinane T R	65,000	1,361
Cullon P A	17,392	124
Cumblidge R	26,935	126
Cumming H W	27,302	
Cummings J A	18,470	332
Cummings J T	24,934	390
Cummings T J	11,181	1,243
Cundy C L E	18,858	669
Cundy J	21,704	
Cunningham N A	26,096	372
Cunningham R C	6,935	
Cunningham S A	30,437	
Curnew L O	8,363	
Curnew R D	30,336	72
Curnow S	886	
Curran B J	21,731	
Curran K R	2,074	
Currie D I	1,160	
Currie G D N	29,374	93
Currie J E	32,480	169
Currie R	2,097	
Currie R	20,776	
Currie R J	27,559	382
Currier E	18,260	312
Curtis C J E	23,138	
Cushing W L	26,106	162
Cushion F A	24,326	78
Custodio M I A	17,379	
Cutway E D	26,243	
Cyr R L	27,210	
Czech N A	26,626	2,291
D'Alfonso J	27,951	
D'Altroy D B	27,369	3,935
D'Andrea D	17,386	90
D'Andrea R O	65,000	2,606
D'Andrea S	13,350	
D'Argis F W	26,259	2,767
D'Argis J M	18,389	
D'Hondt G C	5,675	
Daggitt S	5,206	
Dahl G	23,774	
Dahl L D	24,244	
Dahli E	39,768	3,696
Dahmer L	24,032	
Dahri S K	24,519	
Daigneau T E	26,038	62
Dalby K I M	28,903	36
Dallamore W A R	39,058	1,382
Dallas L G	24,713	
Dallaway M	6,149	
Dalton G L	43,549	11,227
Daly D	5,029	
Damke G	16,294	
Daniels G	18,089	
Daradics D A	24,834	
Darby D W	5,165	
Darge L D	25,507	
Darimont M M	19,074	
Dartnell J	7,608	
Date J D	18,913	
Dauphinee W C	21,514	
Davey D A	24,091	416
Davey L E	15,381	
Davidge N L	13,770	
Davidsen W D	26,902	
Davidson A E	27,827	811
Davidson B A	3,353	
Davidson C D	19,428	
Davidson J P	16,850	
Davidson K G	25,119	782
Davidson P A	15,580	
Davidson S E	23,400	
Davidson V E	21,504	
Davidson W J B	900	264
Davie H M	21,742	
Davies A G	35,623	
Davies A H R	26,785	237
Davies B D	6,315	
Davies D E	16,216	
Davies E O	43,322	1,824
Davies G E	23,608	
Davies G J	50,029	
Davies G W	27,351	
Davies H R	17,212	
Davies J A	5,404	
Davies J L	65,000	1,815
Davies K	1,088	682
Davies L	17,962	
Davies L F	27,621	
Davies S	2,813	
Davies T	1,764	
Davis B K	65,000	1,524
Davis D F	17,078	320
Davis G E	25,274	80
Davis J	4,658	
Davis M	70	
Davis N J	17,155	
Davis R	24,995	63
Davis R G	28,606	1,402
Davis R M	4,907	
Davis S	3,171	
Davy R T	24,769	
Dawe C W	2,481	
Daws F M	624	
Dawson M	19,064	
Dawson R E	25,719	
Dawson W	2,700	288
Day D	14,805	
Day I	27,051	
Day S	17,962	
Day V E	25,341	1,423
Dayman S D	5,532	181
De Biasio S J	966	
De Villiers J S	29,947	4,436
Deadman T E	25,893	2,355
Dean J D	12,944	
Debert S R	5,398	
Debogorski J	8,331	
Debruyn J E	18,149	
Decouto P L J	47,062	278
Deedman G	38,112	310
Defazio J	15,139	
Defresne A	14,933	
Degiano S M	16,208	
Degraaf C	15,617	
Deibert S R	14,873	
Dejean J G	23,543	
Dekens J R	27,477	308
Dekker S L	2,979	
Del Rosario A A	16,884	390
Delisle-Jackson E	19,983	648
Dell R F	6,351	
Dell T	17,392	
Delmar H	24,649	
Delvenne K	7,471	
Demille G	20,541	
Demko A	235	
Demko W	24,623	38
Dempster M	18,300	
Dempster W C	50,556	684
Demsey D D	24,300	
Demuynck W J	16,631	
Deneef G C	25,764	
Denis C S	24,308	1,190
Dennis K L	20,962	30
Dennison L	6,555	441
Denoon K S	36,168	2,165
Denroche G S	65,000	904
Dent S	7,963	
Denty W E	28,478	3,966
Denysuik L G	15,027	
Deptuck R S	696	
De-Roche P J	24,246	
De-Roos J R	28,834	
Derenowski B	24,456	
Derksen C A	17,891	
Dermott E J	34,703	163
Derrick M L	24,571	
De-Salaberry J C M	23,114	
Deshottes N	25,244	346
Desjardins G E	25,416	
Desmarais M	25,243	535
Despins T J	25,292	
Desrosiers F C	26,990	
Deterding H W T	25,914	
Devellano F E	23,896	188
Dever A M	22,420	
Devito J L W	24,425	
Devlin D A	1,200	184
Devlin H J J	22,098	
Devries R M	22,794	
Dewar L G	16,446	
Dewart P J	8,781	
Dewing K R	15,068	
Dhami S	15,259	
Dhillon R	20,635	
Di Castri D A	16,699	
Diamond L J	9,768	
Dick C M	22,404	
Dick K G	20,058	
Dick S	296	
Dick S E	2,329	
Dick S M	18,653	
Dickie J L	26,593	19
Dickie P J	36,062	574
Dickson B	17,642	
Dickson C B	34,165	8,949
Dickson G A	27,740	159
Dickson G J	23,886	
Dickson H V	18,322	
Dickson J	23,667	
Dickson R C	23,892	
Dickson S M	17,196	18
Diebolt W J	65,000	376
Digby P	15,021	
Dillon E	15,284	
Dillon M	21,937	
Dinnell T	23,336	
Di-Palma I	18,319	
Diraddo V	14,466	
Dirks G R	6,083	
Disterheft A G	16,742	
Ditomaso M	18,388	
Dittrich D F	24,583	
Dmytryshyn G	22,288	98
Dobell P	26,913	
Dobson C W E	22,093	
Dobson G C	25,296	6
Dobson N C	27,362	85
Dodd H	19,716	
Dodd J	21,473	2,394
Dodd J	13,373	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Dodding F D	2,997	
Dodge E H	900	299
Dodge P B	22,702	79
Dodgson D C	16,908	
Dodwell P L	23,452	
Doerksen B	27,472	385
Dogue S M	18,950	
Doherty P W	27,078	
Dolan J M	26,509	
Dollery F W	24,315	
Dolny R M	25,541	
Donald A A	21,854	
Donald D C	27,371	32
Donald P J	45,566	650
Donaldson B J	10,304	
Donaldson M K	16,317	
Donohue M J	27,831	
Donovan G F	18,188	404
Dore G	17,553	
Dore L E	20,170	
Dorken T R	26,500	456
Dornan M	7,768	
Doroshuk T	17,518	
Dorsey F	27,780	39
Doskoch M L	15,322	
Doucette H	47,308	4,990
Dougal R J	19,549	500
Dougan D M	25,763	
Douglas J P	24,143	37
Douglas K J	28,367	
Dournovo L	14,146	145
Doutre B A	18,317	
Dovaso K	4,500	
Dowhaniuk D	5,181	
Dowling E M	22,404	403
Dowling S W	32,018	14
Downie M D	19,970	2,305
Downie W J	28,254	3,077
Downing B	27,580	
Downing J G	27,330	
Downing L	10,841	122
Downing R G	35,701	26
Doyle D A	47,810	4,583
Doyon R C	21,285	151
Draper G B	27,736	486
Draper S	16,647	102
Drayton C A	2,610	
Drayton S A	18,834	
Dreger F	8,945	
Drew L A	17,568	
Drew P	41,104	142
Drewoth W C	4,311	
Drews M V	33,671	
Droessaert M C P	19,834	1,064
Droy J T Jr	27,633	
Drozda M	18,584	
Drummond D J	18,517	912
Drummond K B	21,139	
Druskin A	26,417	
Druskin P	27,347	
Drysdale J A W	65,000	2,154
Dubord K	27,147	6
Duck T G	26,748	
Duczak O	25,959	270
Duddridge J G	23,842	
Duddridge L C	1,684	
Dudley H M	27,699	111
Dudman L	16,187	
Duehmig C B	23,062	
Duerden J D	45,381	2,368
Duffin J R	4,204	
Duffin P	3,925	
Duffin R H	22,970	
Duffy H	25,359	
Duford P A	9,906	
Dufresne J L	9,692	
Dugan J	16,363	
Dugdale H E	22,832	410
Duggan A F	25,553	
Duhamel L	19,788	
Duke J L	30,416	5
Dumala R	47,004	1,812
Dumond J V N	26,299	
Dumont M D	11,890	
Dunaway P J	11,895	
Duncan A	25,636	
Duncan D S	47,176	3,258
Duncan E N	25,344	
Duncan G A	6,384	
Duncan J C	29,131	
Duncan M E	2,484	
Duncan R M	17,099	
Duncan T I	29,304	2,111
Dungey R	30,384	1,694
Dunn D M	17,563	
Dunn E	33,650	1,924
Dunn G R	28,590	

	Salary $	Travel $
Dunn I M	24,700	190
Dunn M J	21,680	
Dunn W D F	45,144	3,616
Dunne V	18,495	
Duperon J J	27,755	
Dupuis D J	17,203	
Duquemin J F	17,327	
Durksen C E	37,740	
Durrance J G	15,321	
Durrand F B	600	
Durrell C L	3,271	
Dutton M	29,748	
Dwernichuk J	27,958	
Dwyer C E	2,850	
Dwyer L	16,101	193
Dyck A M	16,687	
Dyck H G	25,850	13
Dye A P	21,764	
Dyer B	226	
Dyer D S	29,515	126
Dyer H C	11,570	
Dyke W F	32,586	1,550
Dykes C M	31,672	
Dyson G R	23,193	
Dzeoba S	22,155	
Dziny C	21,840	479
Eadie W H	27,503	330
Earl K L	26,102	
Earle F	20,096	952
Earnshaw M M	13,840	
Easson S J	25,938	
Easton D N	29,027	
Eaton E	20,074	
Ebbels J	37,179	938
Ebel M H	23,108	
Eby W F	31,992	
Eccles L	17,975	
Eddy H R	43,464	7,495
Eddy J W	26,065	
Ede E A	1,299	
Edelman S	32,497	5,111
Eden D	25,263	
Edgar D E	26,593	13
Edgar J D	14,313	1,131
Edington C	19,033	75
Edmiston S D	28,461	12
Edmundson F	4,748	
Edwards D	15,904	
Edwards E R A	64,983	12,818
Edwards J	15,870	
Edwards J A	17,332	88
Edwards J M	917	
Edwards J R	29,484	42
Edwards S R	1,650	
Edwards V H	27,740	
Edwards W	26,770	
Egan J T	36,787	326
Egger B E	13,343	
Egilson M E	16,893	
Ehrcke W	32,868	
Eisbrenner L L	24,148	
Ekeli D H	23,109	13
Ekeli H O	34,992	104
Eklund L B	20,971	
Elder A C	24,064	156
Elder W W	23,458	
Eldridge D	16,472	
Eldridge F J	27,397	
Ellan T	31,218	8
Ellerbeck J	24,833	1,210
Elliot J A	25,846	
Elliott B E	2,174	
Elliott C L	23,818	
Elliott E M	24,851	
Elliott I M	1,911	
Elliott J W	23,199	402
Elliott P E	8,727	
Ellis D N	42,566	176
Ellis H M	65,000	6,495
Ellis J C	17,272	
Ellis J D	23,601	72
Ellis N W	30,804	53
Ellis R G	30,286	70
Ellis R W	24,992	
Elmes J	10,399	
Elphinstone L E	21,744	
Elstone M A	22,763	
Elton T	20,846	
Embleton E J	26,014	
Emery K	20,522	221
Emmerson D	26,284	
Empey D	16,934	
Enderton S W	58,293	5,191
England H R	150	
England W	2,146	
Enns N J V	1,841	
Epp D I	1,495	

	Salary $	Travel $
Epp G	3,178	
Epps M A	32,147	51
Erdman R J	28,668	6,992
Erfanifar Z P	756	
Erickson C	34,684	55
Erickson D	25,213	
Erickson D G	14,217	
Erickson J P	27,152	
Erickson L	900	139
Erickson S M	26,663	
Erickson V L	6,457	
Erickson V M	15,392	
Erickson W P	25,823	
Ericson R A	26,456	
Errington D J	26,525	
Erskine R I	23,793	209
Esau D P	26,850	103
Esau E	22,436	
Esau L J	4,727	
Esler E	17,269	
Espenhain A	30,055	
Etheridge B D	28,892	4,564
Etter B C	23,984	17
Evans B	29,647	
Evans B A	1,384	
Evans D	32,459	732
Evans E J	28,158	
Evans G J	292	
Evans G R	27,757	660
Evans J	1,599	
Evans N M	3,000	142
Evans O	5,829	
Evans R C	2,040	
Evans S	20,674	
Evans S D	19,148	
Evans S E	27,244	16
Everton F J	25,693	1,727
Ewart J	29,786	33
Ewert P W	62,000	6,718
Ewing S M R	14,545	
Exell R E	56,034	12,450
Exley F J I	15,973	37
Exner L J	28,018	156
Exner S G	24,679	431
Fabbro S	8,301	
Fages N	28,844	
Fahlman D J	27,199	34
Fairbairn G	1,642	
Fairbridge R B	31,814	1,333
Fairbrother N	3,436	
Fairgrieve L	17,043	
Falconberg B	900	108
Falconer G	22,612	
Falconer J D	29,533	84
Fallis P L	18,353	
Fanucchi W L	10,955	
Faoro R	27,732	
Fardoulis C L	5,358	
Farley R V	27,144	3,781
Farr J E	6,702	
Farrell T	17,803	22
Farren M E	21,284	
Farrish E J	23,468	
Farrow R C	15,208	
Fast D	15,657	112
Fatechand Z	18,487	131
Faulkner I D	26,866	
Faulkner J G	3,445	
Faulkner M I	31,468	677
Favero C	18,328	
Fawcett J D	30,043	284
Fawcett L M	17,965	51
Fawdrey M	38	
Fawdrey V F	23,204	
Federink C E	5,322	
Fediuk R A	24,651	53
Fee J	18,159	
Feenstra G W	23,480	
Fehr L J	29,618	125
Fehr O	27,871	320
Feldberg P D	11,594	
Fell D D	12,683	
Fell S T	25,755	
Fence S L	16,522	
Fenger B J	28,744	
Fensome G J	2,002	
Fenwick D G	23,388	
Ferguson B J	550	
Ferguson D B	26,272	
Ferguson K B	25,571	
Ferguson M I	18,779	
Fernandes S M	18,825	13
Ferrie H C	45,882	
Ferran S	14,640	7
Ferrier J N	5,643	
Fetterer K	26,651	
Fetterly J M	15,756	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Fiala V	1,170	
Fiander H L	9,359	
Fiddler R J	23,606	60
Fiddy G	27,434	
Fiddy K D	23,984	
Field Z C	483	
Fielding P M	17,410	487
Filan B R	31,693	424
Filmer A	75,094	19,834
Finall D A	45,823	847
Finch C E	1,749	
Finch M	29,888	
Findlay M F G	28,376	
Finlay M C	27,621	28
Finlay T G	17,827	
Finlayson A	1,031	
Finner L A	366	
Finnerty M B A	21,368	
Finnie J B	5,745	
Finnie L	605	
Firkins A	18,260	267
Firth V A	19,859	
Fischer J	17,533	1
Fischer K E	21,276	
Fish J R	20,559	
Fisher A J	27,765	
Fisher B L	4,923	144
Fisher C H	18,260	
Fisher G J	12,684	276
Fisher H A M	195	
Fisher J F	21,740	
Fisher K J	23,269	
Fitchett R E	41,804	1,293
Fitchett R F	26,265	
Fitzgerald D S	24,842	
Fitzgerald T C	2,551	
Fitzpatrick C A	560	
Fitzsimmons J R	25,268	
Fix I	21,432	
Flack A D	28,748	
Flanagan L J	24,177	
Flanz A	32,868	
Flarsheim A E	20,907	892
Flavell J D	41,801	766
Flavin N	14,646	
Fletcher C E	27,356	195
Fletcher J P	17,538	327
Fletcher J P	2,985	
Flinn B	742	
Flower R A	27,667	815
Flynn C	17,166	226
Flynn G M	3,918	
Flynn M	17,891	
Foisy J J J	32,209	24
Foisy R	21,057	381
Folkestad D	17,856	
Fong S	18,273	
Fonger W D	51,960	8,678
Fontaine L	16,453	709
Foote C W	62,871	1,192
Foote M	9,318	
Forbes J	29,147	
Forbes J N	32,246	883
Forbes V J	20,196	
Forbes W A	30,619	34
Ford B	50,205	1,140
Ford D W	25,108	
Ford J B	253	
Ford M P	14,814	
Ford R E	4,041	260
Forest I B	16,162	
Forhan M F	11,089	
Forseth P E	27,799	
Forshaw M C	25,149	53
Forsman J L	18,865	
Forster H	5,532	
Forsythe E G	4,568	
Forsythe J	31,341	
Forsythe L W	29,054	
Forward A L	5,639	1,375
Forward R B	1,200	
Fossett J C	25,094	
Foster C M	34,984	773
Foster C W	10,017	
Foster G C	30,314	1,097
Foster G F	17,063	
Foster J	25,686	6
Foster L E	10,531	
Foster P	12,780	
Foster P A	9,624	307
Foster R G	23,598	832
Foster V	19,781	
Foster W F	57,076	12,997
Fotheringham B H	50,154	2,611
Foucault J E	1,237	
Foulger G A	16,807	
Fouquette J L	15,701	

	Salary $	Travel $
Fouquette P C	37,811	
Fouquette R	1,933	
Fournier B J	7,460	5
Fournier D A	21,520	
Fournier J G	2,037	
Fowler K J	27,618	22
Fowler L W	25,325	
Fowler O	16,746	
Fowler R G	27,288	36
Fox C M	27,262	530
Fox S L	19,469	8
Fox T G C	44,448	4,601
Fraizer C J	25,585	
Fram H W	27,229	795
Frampton L	165	
Francis A D	23,849	954
Francis M A	15,523	
Franklin R L	25,685	
Franklin W	21,428	
Franko B	18,523	721
Frantzen M	19,010	
Fraser A K	22,583	4,221
Fraser K L	17,032	98
Fraser K R	23,104	
Fraser P	27,886	229
Fraser R D	24,766	
Fraser R J	23,863	
Fraser S W	26,132	1,076
Fraser W J	22,412	410
Fraser Y F	1,117	
Frazier P	7,265	
Fredeen M A	3,826	
Frederick N G	32,638	
Frederiksen H A	23,466	
Frederiksen W D	30,485	17
Freedman M F	20,788	
Freeman B L	39,883	
Freeman R D	19,451	
French S P	18,703	246
Frew S A	18,246	
Freylinger M M	17,318	
Friebel L	17,563	
Friedrich M L	27,720	239
Friel S M	9,374	40
Friesen H R	34,347	
Friesen N	65,000	3,941
Friesen N J	27,661	
Friesen R G	13,561	
Friesen V	30,997	173
Friesen W	6,336	
Frieson J P	17,855	
Friess J	603	
Frigo N	9,784	
Frizzell K	85	
Frizzell V D	28,030	498
Frizzle L	1,691	
Froese F	23,268	
Froese F	22,180	147
Froese R E	24,254	3,654
Frohman B J	21,804	
Frolick V M	27,643	4,784
Froment H J	23,790	803
Fromm W E	17,512	
Frost E	17,204	
Frost K G	24,297	
Fry D M	17,307	
Fry J L	2,346	
Fry K	17,434	
Fuchs K W A	25,673	
Fujino D L	22,672	349
Fuller G C E	57,697	5,029
Fuller G J	24,100	
Fullerton C L	18,189	
Fulmer M E	58,226	6,024
Fulton D D C	30,528	137
Fulton R	13,227	
Fultz R C H	35,982	1,559
Funk P M	25,636	
Funk R	16,083	
Furnival P J	24,521	
Gabelmann E E	29,223	520
Gaffney W R J	25,496	140
Gagnier Y N	18,210	327
Galbraith R W	60,000	12,799
Gale G A	25,915	
Gale P F	20,231	
Galey E M	17,855	116
Galibois S M A	16,314	
Gallacher E M	1,200	341
Gallacher P A	17,757	
Gallagher A	5,021	
Galland A J	21,744	
Gallo J V	21,278	
Gallon H A	20,909	
Gallop J V	22,967	2,789
Galloway W	28,589	
Gallpen B G	27,408	287

	Salary $	Travel $
Gamache L J	15,895	
Gandy W G	45,961	4,819
Ganter S	4,523	
Garbauski M F	15,906	33
Garbe G L	18,777	48
Garcia R	18,208	
Gardiner D N	31,407	4,626
Gardiner L A	45,276	6,803
Gardner A J	18,028	
Gardner C	33,394	14
Gardner V	39,837	
Garnett M E	13,603	
Garrison A R	25,695	
Gartaganis B A	49	
Gascoyne A W	12,765	
Gatenby L H	16,895	
Gates D P	26,683	
Gatto B J	25,952	
Gatto L I	20,858	129
Gaudette E	36,281	285
Gauer I	16,408	274
Gausman-Ferguson N	4,467	112
Gauthier J A R	31,505	
Gear L	29,873	
Geary K W	15,038	
Gebhardt K W	5,668	
Geck S L	15,697	
Geddes D G	27,178	4,805
Gee P	18,087	
Geefs D M	18,260	
Gehring H J	30,581	420
Gelean R	14,888	265
Gelowitz G	17,773	12
Gelz E S	13,445	
Gelz R	2,100	114
Gendron R M	16,218	189
George A H	24,019	
George W J	572	
Geraghty B L	27,621	
Gerber E B	13 848	
Gerestein B	27,621	31
Gergely D J	20,416	
Gergely D J	1,184	
Gerhardt D R	27,451	596
Gerlach S	17,510	
Gerling L	13,057	
Ghiloni G C	25,703	
Gibb W J	23,768	
Gibbons K M	13,932	
Gibbs B	17,353	
Gibson A G	2,713	
Gibson E	28,700	
Gibson I	31,362	32
Gibson J	3,429	
Gibson J	27,152	93
Gibson J	3,267	
Gibson J L	57,406	3,976
Gibson L J	3,028	
Gibson M E	25,745	
Gibson S L	18,310	
Gibson W G	30,082	134
Giesbrecht M D	24,809	
Giesbrecht W J	31,881	37
Gifford J	32,971	5,836
Gilbert D A	664	
Gilbert F R	41,299	5,852
Gilbert J	19,096	
Gilbert K G	27,152	
Gilbert P A	10,083	
Gilbert T D	25,503	
Gilchrist R G	23,668	
Gilding D M	27,823	
Gill D	11,493	612
Gill G D	22,712	
Gill N	15,524	
Gill S A	18,533	
Gillen R W	48,721	2,872
Gillespie A I	1,907	
Gillespie N	11,728	
Gillett K J	31,025	106
Gillies V C	28,026	
Gillingham J M	45,167	481
Gillis B H	6,495	
Gillis D E A	25,109	
Gillis F A	26,150	
Gillis J M	45,876	
Gilmore C L	23,905	
Gilmore V D	22,577	57
Gilmour G H	65,000	5,151
Gilmour L D	29,676	1,049
Gilray S	4,674	
Gindl M E	3,912	
Gindl R A	4,863	
Ginther D L	30,980	84
Ginther D M	29,199	126
Girard M	10,718	
Girling R F	1,200	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Dodding F D	2,997	
Dodge E H	900	299
Dodge P B	22,702	79
Dodgson D C	16,908	
Dodwell P L	23,452	
Doerksen B	27,472	385
Dogue S M	18,950	
Doherty P W	27,078	
Dolan J M	26,509	
Dollery F W	24,315	
Dolny R M	25,541	
Donald A A	21,854	
Donald D C	27,371	32
Donald P J	45,566	650
Donaldson B J	10,304	
Donaldson M K	16,317	
Donohue M J	27,831	
Donovan G F	18,188	404
Dore G	17,553	
Dore L E	20,170	
Dorken T R	26,500	456
Dornan M	7,768	
Doroshuk T	17,518	
Dorsey F	27,780	39
Doskoch M L	15,322	
Doucette H	47,308	4,990
Dougal R J	19,549	500
Dougan D M	25,763	
Douglas J P	24,143	37
Douglas K J	28,367	
Dournovo L	14,146	145
Doutre B A	18,317	
Dovauo K	4,500	
Dowhaniuk D	5,181	
Dowling E M	22,404	403
Dowling S W	32,018	14
Downie M D	19,970	2,305
Downie W J	28,254	3,077
Downing B	27,580	
Downing J G	27,330	
Downing L	10,841	122
Downing R G	35,701	26
Doyle D A	47,810	4,583
Doyon R C	21,285	151
Draper G B	27,736	486
Draper S	16,647	102
Drayton C A	2,610	
Drayton S A	18,834	
Dreger F	8,945	
Drew L A	17,568	
Drew P	41,104	142
Drewoth W C	4,311	
Drews M V	33,671	
Droessaert M C P	19,834	1,064
Droy J T Jr	27,633	
Drozda M	18,584	
Drummond D J	18,517	912
Drummond K B	21,139	
Druskin A	26,417	
Druskin P	27,347	
Drysdale J A W	65,000	2,154
Dubord K	27,147	6
Duck T G	26,748	
Duczak O	25,959	270
Duddridge J G	23,842	
Duddridge L C	1,684	
Dudley H M	27,699	111
Dudman L	16,187	
Duehmig C B	23,062	
Duerden J D	45,381	2,368
Duffin J R	4,204	
Duffin P	3,925	
Duffin R H	22,970	
Duffy H	25,359	
Duford P A	9,906	
Dufresne J L	9,692	
Dugan J	16,363	
Dugdale H E	22,832	410
Duggan A F	25,553	
Duhamel L	19,788	
Duke J L	30,416	5
Dumala R	47,004	1,812
Dumond J V N	26,299	
Dumont M D	11,890	
Dunaway P J	11,895	
Duncan A	25,636	
Duncan D S	47,176	3,258
Duncan E N	25,344	
Duncan G A	6,384	
Duncan J C	29,131	
Duncan M E	2,484	
Duncan R M	17,099	
Duncan T I	29,304	2,111
Dungey R	30,384	1,694
Dunn D M	17,563	
Dunn E	33,650	1,924
Dunn G R	28,590	
Dunn I M	24,700	190
Dunn M J	21,680	
Dunn W D F	45,144	3,616
Dunne V	18,495	
Duperon J J	27,755	
Dupuis D J	17,203	
Duquemin J F	17,327	
Durksen C E	37,740	
Durrance J G	15,321	
Durrand F B	600	
Durrell C L	3,271	
Dutton M	29,748	
Dwernichuk J	27,958	
Dwyer C E	2,850	
Dwyer L	16,101	193
Dyck A M	16,687	
Dyck H G	25,850	13
Dye A P	21,764	
Dyer B	226	
Dyer D S	29,515	126
Dyer H C	11,570	
Dyke W F	32,586	1,550
Dykes C M	31,672	
Dyson G R	23,193	
Dzeoba S	22,155	
Dziny C	21,840	479
Eadie W H	27,503	330
Earl K L	26,102	
Earle F	20,096	952
Earnshaw M M	13,840	
Easson S J	25,938	
Easton D N	29,027	
Eaton E	20,074	
Ebbels J	37,179	938
Ebel M H	23,108	
Eby W F	31,992	
Eccles L	17,975	
Eddy H R	43,464	7,495
Eddy J W	26,065	
Ede E A	1,299	
Edelman S	32,497	5,111
Eden D	25,263	
Edgar D E	26,593	13
Edgar J D	14,313	1,131
Edington C	19,033	75
Edmiston S D	28,461	12
Edmundson F	4,748	
Edwards D	15,904	
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Edwards J	15,870	
Edwards J A	17,332	88
Edwards J M	917	
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Edwards V H	27,740	
Edwards W	26,770	
Egan J T	36,787	326
Egger B E	13,343	
Egilson M E	16,893	
Ehrcke W	32,868	
Eisbrenner L L	24,148	
Ekeli D H	23,109	13
Ekeli H O	34,992	104
Eklund L B	20,971	
Elder A C	24,064	156
Elder W W	23,458	
Eldridge D	16,472	
Eldridge F J	27,397	
Ellan T	31,218	8
Ellerbeck J	24,833	1,210
Elliot J A	25,846	
Elliott B E	2,174	
Elliott C L	23,818	
Elliott E M	24,851	
Elliott I M	1,911	
Elliott J W	23,199	402
Elliott P E	8,727	
Ellis D N	42,566	176
Ellis H M	65,000	6,495
Ellis J C	17,272	
Ellis J D	23,601	72
Ellis N W	30,804	53
Ellis R G	30,286	70
Ellis R W	24,992	
Elmes J	10,399	
Elphinstone L E	21,744	
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Elton T	20,846	
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Emery K	20,522	221
Emmerson D	26,284	
Empey D	16,934	
Enderton S W	58,293	5,191
England H R	150	
England W	2,146	
Enns N J V	1,841	
Epp D I	1,495	
Epp G	3,178	
Epps M A	32,147	51
Erdman R J	28,668	6,992
Erfanifar Z P	756	
Erickson C	34,684	55
Erickson D	25,213	
Erickson D G	14,217	
Erickson J P	27,152	
Erickson L	900	139
Erickson S M	26,663	
Erickson V L	6,457	
Erickson V M	15,392	
Erickson W P	25,823	
Ericson R A	26,456	
Errington D J	26,525	
Erskine R I	23,793	209
Esau D P	26,850	103
Esau E	22,436	
Esau L J	4,727	
Esler E	17,269	
Espenhain A	30,055	
Etheridge B D	28,892	4,564
Etter B C	23,984	17
Evans B	29,647	
Evans B A	1,384	
Evans D	32,459	732
Evans E J	28,158	
Evans G J	292	
Evans G R	27,757	660
Evans J	1,599	
Evans N M	3,000	142
Evans O	5,829	
Evans R C	2,040	
Evans S	20,674	
Evans S D	19,148	
Evans S E	27,244	16
Everton F J	25,693	1,727
Ewart J	29,786	33
Ewert P W	62,000	6,718
Ewing S M R	14,545	
Exell R E	56,034	12,450
Exley F J I	15,973	37
Exner L J	28,018	156
Exner S G	24,679	431
Fabbro S	8,301	
Fages N	28,844	
Fahlman D J	27,199	34
Fairbairn G	1,642	
Fairbridge R B	31,814	1,333
Fairbrother N	3,436	
Fairgrieve L	17,043	
Falconberg B	900	108
Falconer G	22,612	
Falconer J D	29,533	84
Fallis P L	18,353	
Fanucchi W L	10,955	
Faoro R	27,732	
Fardoulis C L	5,358	
Farley R V	27,144	3,781
Farr J E	6,702	
Farrell T	17,803	22
Farren M E	21,284	
Farrish E J	23,468	
Farrow R C	15,208	
Fast D	15,657	112
Fatechand Z	18,487	131
Faulkner I D	26,866	
Faulkner J G	3,445	
Faulkner M I	31,468	677
Favero C	18,328	
Fawcett J D	30,043	284
Fawcett L M	17,965	51
Fawdrey M	38	
Fawdrey V F	23,204	
Federink C E	5,322	
Fediuk R A	24,651	53
Fee J	18,159	
Feenstra G W	23,480	
Fehr L J	29,618	125
Fehr O	27,871	320
Feldberg P D	11,594	
Fell D D	12,683	
Fell S T	25,755	
Fence S L	16,522	
Fenger B J	28,744	
Fensome G J	2,002	
Fenwick D G	23,388	
Ferguson B J	550	
Ferguson D B	26,272	
Ferguson K B	25,571	
Ferguson M I	18,779	
Fernandes S M	18,825	13
Ferne H C	45,882	
Ferrari S	14,640	7
Ferrier J N	5,643	
Fetterer K	26,651	
Fetterly J M	15,756	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Fiala V	1,170	
Fiander H L	9,359	
Fiddler R J	23,606	60
Fiddy G	27,434	
Fiddy K D	23,984	
Field Z C	483	
Fielding P M	17,410	487
Filan B R	31,693	424
Filmer A	75,094	19,834
Finall D A	45,823	847
Finch C E	1,749	
Finch M	29,888	
Findlay M E G	28,376	
Finlay M C	27,621	28
Finlay T G	17,827	
Finlayson A	1,031	
Finner L A	366	
Finnerty M B A	21,368	
Finnie J B	5,745	
Finnie L	605	
Firkins A	18,260	267
Firth V A	19,859	
Fischer J	17,533	1
Fischer K E	21,276	
Fish J R	20,559	
Fisher A J	27,765	
Fisher B L	4,923	144
Fisher C H	18,260	
Fisher G J	12,684	276
Fisher H A M	195	
Fisher J F	21,740	
Fisher K J	23,269	
Fitchett R E	41,804	1,293
Fitchett R F	26,265	
Fitzgerald D S	24,842	
Fitzgerald T C	2,551	
Fitzpatrick C A	560	
Fitzsimmons J R	25,268	
Fix I	21,432	
Flack A D	28,748	
Flanagan L J	24,177	
Flanz A	32,868	
Flarsheim A E	20,907	892
Flavell J D	41,801	766
Flavin N	14,646	
Fletcher C E	27,356	195
Fletcher J P	17,538	327
Fletcher J P	2,985	
Flinn B	742	
Flower R A	27,667	815
Flynn C	17,166	226
Flynn G M	3,918	
Flynn M	17,891	
Foisy J J J	32,209	24
Foisy R	21,057	381
Folkestad D	17,856	
Fong S	18,273	
Fonger W D	51,960	8,678
Fontaine L	16,453	709
Foote C W	62,871	1,192
Foote M	9,318	
Forbes J	29,147	
Forbes J N	32,246	883
Forbes V J	20,196	
Forbes W A	30,619	34
Ford B	50,205	1,140
Ford D W	25,108	
Ford J B	253	
Ford M P	14,814	
Ford R E	4,041	260
Forest I B	16,162	
Forhan M F	11,089	
Forseth P E	27,799	
Forshaw M C	25,149	53
Forsman J L	18,865	
Forster H	5,532	
Forsythe E G	4,568	
Forsythe J	31,341	
Forsythe L W	29,054	
Forward A L	5,639	1,375
Forward R B	1,200	
Fossett J C	25,094	
Foster C M	34,984	773
Foster C W	10,017	
Foster G C	30,314	1,097
Foster G F	17,063	
Foster J	25,686	6
Foster L E	10,531	
Foster P	12,780	
Foster P A	9,624	307
Foster R G	23,598	832
Foster V	19,781	
Foster W F	57,076	12,997
Fotheringham B H	50,154	2,611
Foucault J E	1,237	
Foulger G A	16,807	
Fouquette J L	15,701	
Fouquette P C	37,811	
Fouquette R	1,933	
Fournier B J	7,460	5
Fournier D A	21,520	
Fournier J G	2,037	
Fowler K J	27,618	22
Fowler L W	25,325	
Fowler O	16,746	
Fowler R G	27,288	36
Fox C M	27,262	530
Fox S L	19,469	8
Fox T G C	44,448	4,601
Fraizer C J	25,585	
Fram H W	27,229	795
Frampton L	165	
Francis A D	23,849	954
Francis M A	15,523	
Franklin R L	25,685	
Franklin W	21,428	
Franko B	18,523	721
Frantzen M	19,010	
Fraser A K	22,383	4,221
Fraser K L	17,032	98
Fraser K R	23,104	
Fraser P	27,886	229
Fraser R D	24,766	
Fraser R J	23,863	
Fraser S W	26,132	1,076
Fraser W J	22,412	410
Fraser Y F	1,117	
Frazier P	7,265	
Fredeen M A	3,826	
Frederick N G	32,638	
Frederiksen H A	23,466	
Frederiksen W D	30,485	17
Freedman M F	20,788	
Freeman B L	39,883	
Freeman R D	19,451	
French S P	18,703	246
Frew S A	18,246	
Freylinger M M	17,318	
Friebel L	17,563	
Friedrich M L	27,720	239
Friel S M	9,374	40
Friesen H R	34,347	
Friesen N	65,000	3,941
Friesen N J	27,661	
Friesen R G	13,561	
Friesen V	30,997	173
Friesen W	6,336	
Frieson J P	17,855	
Friess J	603	
Frigo N	9,784	
Frizzell K	85	
Frizzell V D	28,030	498
Frizzle L	1,691	
Froese F	23,268	
Froese F	22,180	147
Froese R E	24,254	3,654
Frohman B J	21,804	
Frolick V M	27,643	4,784
Froment H J	23,790	803
Fromm W E	17,512	
Frost E	17,204	
Frost K G	24,297	
Fry D M	17,307	
Fry J L	2,346	
Fry K	17,434	
Fuchs K W A	25,673	
Fujino D L	22,672	349
Fuller G C E	57,697	5,029
Fuller G J	24,100	
Fullerton C L	18,189	
Fulmer M E	58,226	6,024
Fulton D D C	30,528	137
Fulton R	13,227	
Fultz R C H	35,982	1,559
Funk P M	25,636	
Funk R	16,083	
Furnival P J	24,521	
Gabelmann E E	29,223	520
Gaffney W R J	25,496	140
Gagnier Y N	18,210	327
Galbraith R W	60,000	12,799
Gale G A	25,915	
Gale P F	20,231	
Galey E M	17,855	116
Galibois S M A	16,314	
Gallacher E M	1,200	341
Gallacher P A	17,757	
Gallagher A	5,021	
Galland A J	21,744	
Gallo J V	21,278	
Gallon H A	20,909	
Gallop J V	22,967	2,789
Galloway W	28,589	
Gallpen B G	27,408	287
Gamache L J	15,895	
Gandy W G	45,961	4,819
Ganter S	4,523	
Garbauski M F	15,906	33
Garbe G L	18,777	48
Garcia R	18,208	
Gardiner D N	31,407	4,626
Gardiner L A	45,276	6,803
Gardner A J	18,028	
Gardner C	33,394	14
Gardner V	39,837	
Garnett M E	13,603	
Garrison A R	25,695	
Gartaganis B A	49	
Gascoyne A W	12,765	
Gatenby L H	16,895	
Gates D P	26,683	
Gatto B J	25,952	
Gatto L I	20,858	129
Gaudette E	36,281	285
Gauer I	16,408	274
Gausman-Ferguson N	4,467	112
Gauthier J A R	31,505	
Gear L	29,873	
Geary K W	15,038	
Gebhardt K W	5,668	
Geck S L	15,697	
Geddes D G	27,178	4,805
Gee P	18,087	
Geefs D M	18,260	
Gehring H J	30,581	420
Gelean R	14,888	265
Gelowitz G	17,773	12
Gelz E S	13,445	
Gelz R	2,100	154
Gendron R M	16,218	189
George A H	24,019	
George W J	572	
Geraghty B L	27,621	
Gerber E B	13,848	
Gerestein B	27,621	31
Gergely D J	20,416	
Gergely D J	1,184	
Gerhardt D R	27,451	596
Gerlach S	17,510	
Gerling L	13,057	
Ghiloni G C	25,703	
Gibb W J	23,768	
Gibbons K M	13,932	
Gibbs B	17,353	
Gibson A G	2,713	
Gibson E	28,700	
Gibson I	31,362	32
Gibson J	3,429	
Gibson J	27,152	93
Gibson J	3,267	
Gibson J L	57,406	3,976
Gibson L J	3,028	
Gibson M E	25,745	
Gibson S L	18,310	
Gibson W G	30,082	134
Giesbrecht M D	24,809	
Giesbrecht W J	31,881	37
Gifford J	32,971	5,836
Gilbert D A	664	
Gilbert F R	41,299	5,852
Gilbert J	19,096	
Gilbert K G	27,152	
Gilbert P A	10,083	
Gilbert T D	25,503	
Gilchrist R G	23,668	
Gilding D M	27,823	
Gill D	11,493	612
Gill G D	22,712	
Gill N	15,524	
Gill S A	18,533	
Gillen R W	48,721	2,372
Gillespie A I	1,907	
Gillespie N	11,728	
Gillett K J	31,025	106
Gillies V C	28,026	
Gillingham J M	45,167	481
Gillis B H	6,495	
Gillis D E A	25,109	
Gillis F A	26,150	
Gillis J M	45,876	
Gilmore C L	23,905	
Gilmore V D	22,577	57
Gilmour G H	65,000	5,151
Gilmour L D	29,676	1,049
Gilray S	4,674	
Gindl M E	3,912	
Gindl R A	4,863	
Ginther D L	30,980	84
Ginther D M	29,199	126
Girard M	10,718	
Girling R F	1,200	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Giroux R	6,289	125
Girvin R A	30,700	1,575
Glen J C	26,543	
Glover A J	35,376	5,946
Gniazdoski C	20,958	123
Gobbett A R	37,100	343
Gobillot J A R	49,099	271
Gobin G P R	27,610	
Goddard A	26,421	77
Goddard A D	17,962	
Goddard G F S	40,510	1,257
Goddard P V	19,474	
Godfrey D K	31,852	
Godfrey J E	65,000	556
Godlinski S	5,649	
Godolphin A H	4,710	
Godsiff M	28,681	816
Goers W	14,778	
Going A	18,065	
Goings M E	21,825	1,007
Gokey C I	13,412	
Golder A	25,124	
Golder J	23,984	1,770
Golland G	21,885	
Goller E J	26,337	38
Golling S A	26,629	
Gomes D	7,115	
Gooden R F	18,189	
Goodfellow C A	23,773	
Goodfellow J A K	27,464	
Gooding T	2,494	
Goodman R D	27,384	43
Goodrich C	16,978	
Goodwin W R	32,366	6,134
Goody J	29,447	
Goosney L D	15,067	
Gordon D M	17,150	
Gordon H W	50,292	1,761
Gordon I	20,130	
Gordon J P	65,000	2,917
Gordon M J S	18,209	
Gordon P E	27,457	
Gorjanc D A	16,190	75
Gorman M S	22,100	
Gosney V E	22,999	
Goss T A	26,969	
Gossage A	2,572	
Gosse C E	25,423	
Gosse M G	30,043	
Gosset E M	21,605	
Gotta G	15,649	
Gottschau C R	11,583	
Gottschau W E	24,044	2,584
Gottselig V L	14,513	265
Goudie L D	11,161	249
Gough A F	900	165
Gough R	38,676	1,879
Gould D C	600	537
Goulet L S	71,000	4,087
Govan P R	65,000	1,212
Govett M J	7,705	
Gow F	10,493	932
Gower G K	20,292	
Grace K W	23,453	
Gracey B D	4,884	
Gracey C	294	
Gracey G D	31,924	
Grad M	15,170	
Grady H F	26,312	
Grady L B	17,853	
Graham C	24,452	
Graham E D	900	183
Graham J	27,503	2,091
Graham J B	59,965	5,902
Graham L K	1,200	260
Graham L M	23,008	
Graham M H	25,276	
Graham R C S	65,000	5,039
Graham R D	31,113	
Graham R J	50,688	8,145
Graham R J	6,248	
Graham T A	25,856	
Graham U F	25,670	
Graham V	27,741	
Graham W B	24,802	
Grahame K G	37,184	
Granberg R O	25,145	
Grandage W E	29,039	117
Grandison R D	65,000	683
Granmary B	42,864	4,851
Granquist F C	16,064	
Grant B	7,550	
Grant B M	16,652	
Grant C E	32,270	
Grant C L	392	
Grant D	16,545	
Grant J E	47,785	244
Grant K	6,298	
Grant K J	24,967	
Grant L M	9,287	
Grant P K	18,416	
Grant R H	27,671	
Grant S A	25,834	80
Gravelle N C	4,976	
Graves C A	17,273	
Gray A M	24,089	276
Gray B J	17,045	424
Gray B M	15,581	58
Gray C A	27,231	1,545
Gray D R	30,334	
Gray L M	27,570	300
Grayson W	5,278	
Graziano J R S	33,995	7,563
Grebinski M	23,786	
Green B J C	33,584	84
Green C J	2,830	30
Green D	514	
Green D M	2,535	
Green F	4,185	17
Green F S	65,000	1,999
Green G C	6,657	
Green G L	27,526	
Green H M	47	
Green J L	21,659	55
Green M J	27,244	
Green R E	3,050	
Green R M	15,878	
Green R W	22,440	55
Green S	18,518	
Green S	24,330	313
Green S L	18,029	
Green V M	27,356	
Greenhough P	12,612	
Greenman M	40,193	2,957
Greensides L	9,743	
Greer D M	65,000	2,999
Greer J A	18,321	885
Greer W J	26,421	
Gregoire M	16,008	
Gregory S	15,527	
Greig D M	19,970	
Greig R W	65,000	4,083
Gretzyn S J	6,251	
Grewal S H	30,159	150
Griffis S I	14,934	
Griffith G	21,828	
Griffith-Cochrane J	27,526	58
Griffiths G E	15,379	
Grimshaw B I	23,299	49
Grimshaw L A	3,010	
Griswold M H	43,008	37
Groberman J R	65,000	608
Groen H A	23,848	63
Groetchen A	13,966	120
Groom E C	23,783	128
Groot R J	27,980	561
Grove H E	17,027	
Groves G I	23,940	
Groves J C	50,756	2,219
Grybos F J	6,925	
Grypuik R G	19,328	7
Gudewill H E	14,604	
Guenette P	27,979	
Guerard L	9,736	
Guerin J J	4,999	
Guerton D O	160	
Guest A M	16,176	
Gugliotta G E	24,220	
Guido J	18,173	
Guillet E	24,108	
Guilmette D W	26,573	
Gunn Z	21,362	
Gustard D C	18,335	
Gulbranson P	34,185	1,275
Gull H M	17,563	299
Gullason E A	15,518	
Gunn K	8,102	
Gunnarson A R	27,313	2,780
Gunnarson E B	24,737	
Gurney L	12,180	
Gustafson J A	4,387	218
Guthrie D L	25,214	
Guthrie L B	24,044	
Guthrie M	14,781	
Guy D L	15,281	
Guy R E	22,712	170
Guzman M R	551	
Guzzo D A	12,998	
Gwilt S M	18,189	
Gwin E	17,879	
Haak A A	7,510	
Haaksma J A	29,676	
Habert D M	5,793	64
Habkirk D E	16,649	
Hack J B	47,316	3,785
Hackenschmidt A S	22,500	575
Hackney K	6,585	
Hadcock B T	26,675	121
Hadden J E	25,238	
Hadley D D	17,555	1,526
Haeber L M	8,460	
Hagel L J	18,010	208
Hagelin G	27,974	
Haggerstone E	268	
Haggstrom R E	33,101	
Hagman R J	46,044	374
Hahn B C	17,901	101
Hahn J	27,829	
Haine S	17,432	
Haining J T	27,178	
Haire E W	16,279	
Haste W	6,559	
Hajdukovich N	23,904	283
Hakanson W	5,173	
Halbert T J	66,818	2,178
Hale C E	19,020	
Hale E G	26,169	
Hale R B	27,526	65
Hales D H	13,936	
Hales G W	55,004	2,016
Hales S P	28,064	
Haley K A	5,747	
Hall C R	26,610	
Hall E C W R	37,329	1,901
Hall G	47,909	909
Hall I B	29,748	45
Hall J A	19,027	
Hall J M	19,960	
Hall J R	6,840	138
Hall K	5,196	
Hall M	7,895	
Hall M J	916	
Hall S R G	26,103	
Hall T E	1,623	
Halldorson J W	25,135	
Halliday A M	19,970	
Halliday D V	30,043	
Halliday L	20,330	
Halliday R E	25,160	166
Halston R H	27,712	39
Halverson I M	4,301	
Halvorsen M	16,374	
Halvorson E A	2,100	95
Hamade G E A	19,470	409
Hamblin O W	32,364	
Hamblin P W	10,254	
Hamblin S A L	40,986	2,705
Hamill R	24,984	12
Hamilton C F	23,102	
Hamilton C L	6,133	
Hamilton C V	2,400	
Hamilton J M	28,329	
Hamilton P E	26,408	
Hamilton R	4,624	
Hamilton R D	2,567	
Hamm G	17,611	
Hammell M F	19,901	22
Hammett D J	23,841	1,125
Hammett W L	22,678	
Hammer T	12,253	
Handy K	1,036	
Hannaford W H	22,631	735
Hannah J M	11,464	28
Hannah R D	28,604	
Hanney P J	4,548	
Hanson J T	27,998	
Hansell A H	49,486	989
Hansen E	6,481	
Hansen E M	25,449	
Hansen K I	29,166	
Hansen L W	28,018	
Hansen P	25,253	
Hanson J M	19,148	
Hanson L C	5,209	
Hanzel D	17,563	
Haraldsen K	41,285	2,284
Harason M P	21,290	
Harbord J I W	1,192	
Harbord V	7,851	
Harbourne R	20,718	
Harden E L M	28,870	
Harder D L	13,803	
Hardie Ho D	17,076	
Hardin R L	27,383	
Harding T L	17,294	
Hardman T A	29,120	312
Hardy A G	22,109	
Hardy C M	17,555	
Harker G R	29,717	1,398
Harlow G	5,120	187
Harper C	19,075	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Harper N L	17,166	
Harringa J K	15,362	
Harris C L	20,484	
Harris D F	19,893	767
Harris E R	8,567	
Harris G	23,686	919
Harris L	21,192	267
Harris P	16,598	
Harris P Y	16,561	
Harris W J E	26,223	
Harrison B	29,438	
Harrison B A	19,631	
Harrison D	18,741	
Harrison D F	23,604	998
Harrison E W	61,380	2,741
Harrison I	8,245	38
Harrison J R	9,231	
Harrison J W	31,593	1,838
Harrison S M	10,094	
Harrop C W	30,700	
Harrop S L	13,200	
Harrow G S	8,953	
Hart D	15,525	
Harte J A J	23,733	
Hartien D	15,388	
Hartley A M	24,184	
Hartman D M	23,169	678
Hartman L	18,893	
Hartner K	27,244	710
Hartnett W	14,153	12
Hartwell C	1,188	
Harvey A A	2,654	
Harvey C L	18,990	
Harvey J	8,528	
Harvey L	17,522	
Harvey L G	17,208	
Harvey M A	25,281	90
Harvey M P	44,225	4,495
Harvey P J	27,472	207
Harvey W H	32,270	
Harwood L M	23,844	749
Hasenpflug B	8,801	
Hatch L	7,501	
Hatch M L	17,891	
Hatfield H P	24,731	
Hatton T R	24,746	192
Hauser K J	28,741	
Havercroft J C	27,091	19
Hawbolt D J	22,243	
Hawes C	24,307	16
Hawes M	6,496	
Hawke R F	23,763	69
Hawkes R C	34,055	275
Hawkes W J	9,487	
Hawkins D M	17,169	
Hawkins R C	24,707	330
Hawley P D	24,176	5
Hawthorn T	15,166	
Hay A C	22,798	516
Hay D M	26,720	464
Haydamack C	18,327	
Hayes L	14,885	
Hayes L R	21,919	140
Hayes W T	24,770	243
Hayhurst R J F	27,713	47
Hayman M	27,152	
Haynes W H	25,885	
Hays B L K	983	
Hays V C	23,565	
Hayward M	25,192	1,335
Hayward W M	2,400	
Hazelwood G W	24,727	
Head D R	27,333	818
Head F G	16,610	
Headley A M	13,735	
Heale A J	23,304	
Heale C W	1,271	
Healey-Ogden B L	19,241	
Heard L	65,000	1,317
Heath B	21,169	994
Heath M	23,315	
Heath R E	2,100	95
Hebert B S	25,003	216
Hedden L C C	1,249	
Hedden L H	19,394	
Heemskerk A J	32,125	336
Heflin W	18,071	827
Hegge K A	9,761	189
Heichert D L	2,468	
Heide D	7,223	
Heidler J	7,104	
Heidner C E	17,238	
Heimlich K L	18,095	90
Heinrichs W	27,690	190
Heinrichs W G	27,742	6
Heinier J P	26,732	
Hemminger A D	31,497	

	Salary $	Travel $
Hempseed A B	31,364	6
Henderson G M	14,887	
Henderson J E	20,527	
Henderson L J	18,118	
Henderson M	16,936	29
Henderson M B	27,679	
Henderson R A	22,413	1,478
Henderson R S	31,139	43
Henderson W B	13,728	
Hendricks B M	6,129	
Hendricks J D	17,095	339
Hendricks K F	17,002	77
Hendricks P	25,258	
Hendrickson D	2,042	
Hendrickson R C	28,855	
Hendriksen J A	18,047	
Heneghan J G	32,145	403
Henerink B	11,191	
Henke S L	19,902	
Henley I G	65,000	1,228
Henly D G	22,022	935
Hennig G E	13,997	
Henniger L G	16,899	
Henning D P	22,631	
Henry D L	18,516	55
Henry L M	21,526	
Henry R D	20,966	
Henry S A	18,115	120
Hensira B	27,480	232
Henswold S W	36,247	233
Herbert E J	17,654	
Herman C S	26,210	
Herman L P	25,807	
Hermann D R	18,801	2,177
Hermanson D F	27,729	
Heron B B	25,979	
Heron D R	27,614	494
Heron J W	26,454	
Hershberger C A	10,442	
Hesketh S	3,739	
Hesketh S L	12,460	53
Hetherington R	15,569	
Heywood T L	15,433	36
Hibbert W F	26,901	371
Hicke J B	28,524	
Hickey M P	22,502	
Hickey R J	38,679	3,063
Hickmott D L	31,618	
Hicks K W	2,200	
Hicks L L	16,427	
Hicks S A	18,545	150
Hiebert K	23,952	
Hiebert R J	8,776	
Hientz C	17,677	25
Higginbotham J H	9,911	
Higgins J A	27,935	
Higgins W F	23,797	
Higham D C	42,360	401
Hilberry S C	30,521	
Hilchie P A	17,165	233
Hildebrandt D	1,200	177
Hiley G J	19,576	
Hill C	4,047	
Hill C A	17,129	
Hill E F	2,110	
Hill J C	15,993	
Hill L	10,747	
Hill L	1,302	
Hill M	22,404	
Hill M G	11,103	
Hill R R	24,843	
Hill S P	18,697	
Hill T	19,458	
Hill W G	26,216	817
Hillman D A	32,240	272
Hilliard G S	2,652	
Hilliard S M	17,844	
Hillier E	16,976	
Hillman K R	25,739	
Hilton G A	17,197	
Hindle L F	4,901	511
Hindle N V	26,600	337
Hindson H	25,785	507
Hine L J	23,368	
Hird J A	43,752	
Hird J E	9,116	
Hiscoe T	2,664	
Hirschfelder W M	26,862	
Hirschmann S	13,511	
Hiscock C	15,393	
Hiscock T R	26,470	
Hitchin V A	28,768	84
Hitchcock F J	27,992	310
Hobbs V	15,665	273
Hockey D M	19,192	
Hockley T O	35,180	
Hodacsek J	23,539	76

	Salary $	Travel $
Hodge B	4,412	
Hodge D	16,678	
Hodge T	8,038	
Hodgson T E	37,368	190
Hodkinson C M	27,001	253
Hoem A K	17,385	47
Hoff D A	17,273	
Hoff L M	32,156	498
Hofferd R A	26,617	669
Hoffman K P	24,092	
Hoffman S L	18,783	7
Hofman J M	20,792	
Hofseth S W	43,388	313
Hogg G G	3,959	
Hogg G J	44,655	255
Hogg G P	35,750	36
Hogg G S	60,984	1,211
Hogg J W	53,424	
Hogg K V	23,492	240
Hoitsema B M	17,259	212
Holbeche D W	25,141	
Holden E W	11,821	
Holding L	49,368	245
Hole C R	2,181	
Hole M E	24,242	
Holland B	4,891	
Holland B A	46,412	836
Hollands O E	49,764	3,269
Hollaway D C	26,399	
Hollett P A	14,942	
Hollington M H	5,581	
Hollo J T	3,577	
Hollott S P	23,196	
Holloway G W	25,384	
Holloway R P	29,969	
Hollyman P G	37,100	
Holm J G	30,799	
Holm K L	21,257	626
Holman D J	15,879	
Holmes D R	65,000	1,847
Holmes L M	1,551	
Holmes M M	17,861	
Holmes N	2,242	
Holmes P A	24,575	
Holmes R	5,141	
Holmes W R	31,016	72
Holmgren L	33,792	1,484
Holms E	16,289	1,784
Holt H P E	18,835	
Holt J	17,384	
Homis J	1,863	45
Hon M	15,843	43
Hong C E	17,100	57
Hood D R	21,414	611
Hood L	22,340	939
Hood M A V	17,869	105
Hood R D	14,948	205
Hooker D L	15,344	
Hooker J B	19,564	377
Hooper J A	24,438	88
Hooper R E	49,632	987
Hoover M E	11,790	282
Hopkins C G	18,281	
Hopkins W J	26,675	
Hopper L C	35,665	444
Horabin E T	23,624	122
Horan A	24,186	1,242
Horan E E	2,334	
Horan T A	1,277	
Horbay D E	27,503	36
Hordiyuk N	27,112	484
Horecky L J	13,105	204
Hornby E B	27,152	154
Horne P E	26,197	
Hornell J E	28,156	
Hornung B S	8,254	
Hornland L	15,565	86
Horodyski K	32,904	4,137
Horsman D F	21,518	
Horton F C	14,231	
Horton J L	43,335	4,348
Horton M J	27,152	82
Hoskin S G	8,060	
Hoskins R D	18,406	
Hoskins W G	44,045	6,209
Hough R D	28,164	
House B L	20,343	
House G W	23,786	
Howard B	24,068	444
Howard C	339	
Howard E A	31,126	68
Howard E J	26,661	
Howard G A	28,506	
Howard P F	6,835	
Howe C A	22,346	
Howe K	17,425	
Howell J	17,440	38

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Howell S D	23,305	1,073
Howes R E	26,101	
Howie K R G	26,731	
Hoy W J	22,894	
Hruschak E M	5,589	
Hryb B	25,896	
Hrycenko D P	21,709	
Hrycun D J	29,373	2,637
Hsu H	16,759	
Hu F B	1,653	
Hubbard J M	65,000	1,515
Hubert R C	27,152	
Hubin D B J	21,723	
Hubner A W	24,064	
Huck P L	22,518	
Huckin S R	18,913	
Huddlestone J K J	23,440	
Hudson C	13,750	
Hudson D	4,524	
Hudson M R	3,492	
Hudson R E	55,456	10,221
Huffey B M	550	
Huffman L G	20,066	226
Huggins D W	27,564	156
Huggins M E	4,496	
Hughes C L	21,529	2,540
Hughes E N	54,318	8,103
Hughes J	16,852	5
Hughes L	2,030	
Hughes R C	1,536	
Hughes W S	40,730	2,421
Hugo S	16,463	
Huhtala P	18,675	
Hui C O L	6,653	
Huitson D	26,242	
Hulan T A	30,527	
Hulford E J	32,976	1,975
Hulstra A W	15,859	
Hultin I F	27,492	18
Hultman L	3,994	
Hume D D	39,000	2,645
Hume J B	22,796	
Hume S G	15,679	
Hume S L	17,110	151
Humenny W	24,549	
Humes P J	7,965	
Humphreys B F	25,349	
Humphreys G R	25,111	54
Humphries M	20,229	497
Hunt C	24,236	1,793
Hunt E J	26,528	
Hunt F M	36,787	8,216
Hunt J F	15,199	
Hunt M R	5,322	
Hunt S K	13,976	
Hunter A J	14,862	
Hunter G B	29,702	
Hunter H T	27,361	7
Hunter K W	16,212	12
Hunter M R	23,824	
Hunter R C	64,218	4,418
Hunter S	17,691	
Hunter W	14,908	
Hupka A	26,194	32
Hurst G R	21,293	
Hurst L	17,252	
Husak A S	15,350	
Husband F M	17,253	
Husband K J	65,000	68
Hutchinson J	12,659	
Hutchinson P A	19,970	518
Hutchinson S	16,108	
Hutchison J M	5,184	
Hutt G E	55,545	10,851
Hutton B L	21,520	739
Hutton C M	18,189	73
Hutton D J	25,315	
Hutton J B	600	
Hyatt S	29,274	471
Hyde P A	2,954	
Idiens B	8,612	
Ilaender M K	19,242	
Illing D	1,825	
Ilnicki C D	1,071	
Infanti L	23,508	398
Ingram T	26,709	376
Innes H L	28,584	
Innes M	18,353	
Insley E	18,389	
Insley P A	43,080	2,976
Ireland H R	14,248	
Ireland M M	24,848	138
Irvine F	11,594	
Irving G M	2,997	
Irwin H L	16,537	
Irwin R A	28,877	453
Isaac R J	52,636	4,369

	Salary $	Travel $
Itterman J A	23,483	
Ives R L	22,357	
Jack D J	57,314	268
Jacks K	13,751	
Jackson A F	54,617	
Jackson C A	19,094	318
Jackson G C	34,981	
Jackson H	17,639	
Jackson L J	18,820	
Jackson M H	25,927	
Jackson M M	24,837	
Jacob K	16,098	
Jacobs A M	2,783	
Jacobson S	8,508	136
Jadavji Z A	5,336	
Jaeggle G E J	26,944	
James C	14,551	103
James G L	35,349	4,240
James L R	34,170	1,027
James S R	6,179	
James W R A	24,381	
Jamieson D	24,282	
Jamieson D C	24,291	
Jamieson F K	29,807	
Jamieson J	26,362	
Jamieson R A	25,903	28
Jamison K	4,514	
Jang M	19,634	
Jangula R L	19,173	771
Jansen H L	16,702	278
Jansen M	37	
Jansen R J	25,469	
Janyk K	11,408	90
Jaques D E	65,000	357
Jaques R H F	51,796	10
Jarbek M	10,234	
Jardine A M	19,270	182
Jardine J	17,253	
Jardine J W	53,526	996
Jardine W	26,829	
Jarman P G	42,230	2,578
Jarmson R E	23,158	
Jarvis L B A	18,189	31
Jasper S	14,503	
Jassal M	5,177	
Jaszcza R M	23,266	
Jatzek J	17,300	
Jaye G	28,785	373
Jeans M M	15,820	60
Jeffery C A	25,064	
Jeffery J H	27,740	176
Jeffs D	30,775	364
Jeffs D L	18,118	
Jenkins F J	26,521	4,166
Jennings F M	17,179	
Jennings R H	23,413	26
Jennison S	21,934	66
Jensen H G	34,941	
Jensen L	17,787	
Jensen R C	65,000	1,992
Jensen S	33,611	854
Jeselon M J	20,048	
Jessome J	25,296	
Jette D L	16,539	
Jobanputra M	48,562	141
Jobb B D	5,382	
Jobling D A	23,606	
Joe S C	15,957	84
Johannson C	24,560	36
Johannson H	5,285	
Johansen K	9,389	
Johansen L M I	30,106	
Johansen O W	31,317	12
Johns A R	29,376	2,304
Johns J S	17,604	
Johns K B	25,316	
Johnson C	12,943	
Johnson C	730	
Johnson C A	19,171	
Johnson D K	27,547	165
Johnson D R	38,567	2,646
Johnson D W	28,603	1,252
Johnson G H	65,000	
Johnson H A	21,764	
Johnson J S P	65,000	7,246
Johnson K L	10,548	
Johnson K R	18,881	
Johnson L D	18,103	
Johnson M	31,288	577
Johnson N J	16,678	
Johnson O H	2,375	
Johnson R E	900	80
Johnson R V S	23,519	
Johnson R W	21,653	
Johnson S I	751	
Johnston D A	17,597	1,585
Johnston G R C	24,540	

	Salary $	Travel $
Johnston J	7,758	
Johnston K W	25,250	
Johnston M M	21,570	
Johnston S	26,304	
Johnston W S	11,065	226
Johnstone B H	47,548	248
Johnstone J	23,164	
Johnstone N B	3,451	
Johnstone P L	34,132	563
Johnstone P R	24,998	
Johnstone R E	23,415	
Johnstone W	26,285	
Jolly C D	31,495	1,216
Jones A E B	32,032	19
Jones A G	17,561	
Jones A R	410	
Jones C	3,667	
Jones D A	26,199	313
Jones D D	48,750	1,596
Jones D E	20,242	
Jones D P	17,392	
Jones D St J	24,974	
Jones D V	34,104	221
Jones E	9,279	
Jones E J	25,106	
Jones E J	22,854	
Jones H E S	23,969	375
Jones I	27,200	17
Jones K O	23,956	208
Jones L A	8,522	153
Jones M R	18,057	
Jones P	16,056	
Jones R E M	11,863	592
Jones S L	16,672	83
Jones Desjarlais J	19,048	31
Joneson B	1,563	
Jopson B C	27,384	
Jordan J L	35,385	1,243
Jordens B	26,381	1,979
Jorgenson C F	19,962	
Jorgenson J	15,874	
Jose J E	30,266	203
Josephson I B	65,000	4,098
Jourdain F M	24,994	
Jovic N	33,844	151
Joya R	26,285	
Joyner K W	822	
Joynson G L	26,396	
Judge G G	27,599	
Jung D	17,048	
Kaake G P	23,739	
Kaba S	15,200	
Kabatoff G P	28,506	
Kado Kou	22,404	
Kae E D	22,901	
Kain W J E	26,081	
Kallberg A E	7,532	
Kallies W	21,117	
Kalnitsky M	48,549	
Kalyniuk G F	23,992	
Kamphuis S	24,163	
Kan R Y L	17,283	
Kangalee E M	18,363	44
Kanigan F H	22,646	
Kanigan P	19,031	
Kapfhammer D L	15,955	
Karhukangas P	17,959	
Karlsson N	16,054	
Karmali A N	18,201	104
Karmel C A	2,325	
Karmouk M	18,691	648
Karpa R H	2,162	
Karpati J	16,020	
Karpf D W	25,523	
Karsan F	16,493	
Kasap A	24,011	
Kassian T W	24,252	
Kastak D J	26,347	6
Katnich L	5,870	
Kato K J	15,011	
Kaufman B	23,175	
Kaufmann S	7,787	
Kavanagh J A	25,299	
Kay D L J	9,016	
Kay S P	33,812	137
Kaye R	12,493	
Kays M J	24,644	
Kazakoff C	68	
Kazanowski D	16,439	
Kearns M R	27,047	512
Kearns R	25,474	
Keating C	1,707	
Keegan P A	23,505	
Keehn T	29,206	3,003
Keeler S B	28,207	
Keetley U C	19,970	
Kehler D	13,235	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Keillor D B	28,948	
Keip J B	32,500	
Keir E A	22,373	
Keith G	18,648	1,803
Kell G	18,409	291
Keller D N	31,493	
Keller M L	17,419	607
Kellerman W H J	28,273	230
Kelley E A	3,535	2,563
Kelly D J	21,390	
Kelly I	16,704	
Kelly K	21	
Kelly P E	23,534	
Kelman J L	5,032	73
Kelt G S	32,868	326
Kemp D W	31,151	6
Kemp L R	24,968	
Kempton R C	3,378	
Kenal W F	26,226	
Kendall D F	1,200	527
Kenkel B J	26,763	
Kennedy C	9,911	97
Kennedy C C	25,393	
Kennedy D E	24,098	
Kennedy D P	51,064	6,558
Kennedy E	1,297	
Kennedy E C	81	
Kennedy G D	36,904	
Kennedy H T	68,107	907
Kennedy J	26,028	5,281
Kennedy J W	26,871	
Kennedy L G	31,180	75
Kennedy P	17,146	
Kennedy S D	24,020	
Kennedy W M	27,650	116
Kennett R F	32,032	194
Kenney J H	65,000	1,818
Kenny N M	17,411	
Kenny S	29,883	
Kent B L	21,320	40
Kent D E	47,605	4,737
Kent I	17,853	
Kent J M	9,224	
Kent L	9,102	
Kent L L	16,162	
Keough J	25,582	1,732
Kern T	32,068	5,969
Kern S L	22,220	
Kernaghan C J	1,564	
Kernaghan W	27,810	
Kerr B D	29,538	
Kerr C	17,971	
Kerr J F	12,132	455
Kershaw A C	17,974	
Kershaw V	20,784	142
Kersting M	19,947	
Kesterke D	22,742	19
Ketcheson G L	22,327	
Ketchum V	18,609	135
Khan K	4,590	88
Kidd D A	2,931	
Kidd D J	56,984	6,022
Kidd L A	21,603	
Kiefer B L	12,272	2,571
Kieran L M	20,897	24
Kilby A R	25,580	
Kilby B W	27,449	19
Kilmury E L	23,438	
Kinash W K	38,292	543
Kiner L H	43,954	2,903
Kines A G	337	
King E	48,326	191
King K A	3,430	
King M E	28,659	
King P C	28,286	
King P M	17,289	141
King R E	23,812	809
King R S	27,293	1,781
King S	13,834	
King S A	21,680	345
King W T	22,412	
Kingdon R C	15,566	7
Kinney P E	15,239	
Kinshela R W	24,190	
Kipp J D	1,800	117
Kipps A L	25,841	455
Kirby C M	1,386	
Kirby N E	22,364	198
Kirby P R	142	
Kirchner G	31,547	
Kirk C D	2,299	
Kirk D G	23,114	
Kirk M D	25,198	
Kirk S	5,757	7
Kirk S A	661	
Kirkby L	33,897	
Kirker A	19,970	
Kirkham B F	15,904	
Kirkham H R	22,600	198
Kirkhope J C	28,835	1,718
Kirkland B	8,199	
Kirkland J E	3,750	
Kirkpatrick K	19,056	
Kirschbach D L	4,422	
Kirschbach W D	23,624	
Kirschback L	47	
Kisko J	16,871	61
Kiss M	24,463	
Kiss P	17,136	
Kissinger R A	28,064	12
Kitchen F S	20,089	
Kitos R L	30,696	160
Kitson D J	17,265	
Kittle C N	31,824	205
Kitto P A	26,105	
Kitzler C D	9,502	
Klassen B	17,567	
Klassen E H	32,018	469
Klassen G M	700	
Klassen J	13,467	
Klassen J H	11,547	27
Klassen P J	24,951	101
Klaucke W	30,294	
Klaudt M H	31,652	6
Klaus H	2,843	
Kleibl R	28,980	44
Klepachek G I	15,424	
Kliche G K	27,066	16
Kline G A	31,855	491
Klinger W W	65,000	2,237
Klingsat W W	27,912	1,603
Kloubek N	9,002	
Kloubek V	24,525	18
Klysen F E	12,326	
Knadle J	1,039	98
Knapton K	1,039	
Knight B E	21,930	
Knight C	15,166	
Knight G A	18,358	1,594
Knight P D	21,998	
Knight R D	27,840	154
Knight R J	14,086	
Knight T L	3,501	
Knight T W	41,461	511
Knights S E	19,969	
Knipe H L	10,437	
Knodel S J	18,626	434
Knoll G A	25,323	
Knoll K J	15,425	
Knott V S	17,021	102
Knowles D J	8,970	
Knox D J	30,381	5,152
Knox S	22,809	
Knudsen L	965	
Kobayashi E L	21,570	
Kobayashi Y	24,079	
Koch A	34,165	
Koch L J	17,951	
Koch R M	900	
Kochanowski P	17,714	
Koehn J	30,485	34
Koenig D F	29,351	
Kokot L	25,760	
Kolbe M C	26,989	
Kole G J	27,263	22
Kole R E	25,657	
Kolysher R M	22,707	
Komarnicki M R	17,475	
Kong M M	14,742	
Konings B D	5,166	
Konopski F R	22,555	
Konrad J	58,800	6,833
Kopp M L	9,023	
Koroby S	19,779	192
Korolyk M A J	2,853	
Korpela C J	1,484	
Kortzman F M	5,137	
Koski L M	16,680	46
Kosovic A D	28,180	
Koss L W	27,377	567
Kotani L H	17,406	
Kotyk M D	25,690	22
Koughan P W	24,974	264
Kovaltsenko R M	26,763	
Kovits C W	28,682	
Kowalchuk L L	23,926	100
Kozak M	7,602	
Kozun C L	21,303	874
Kraeling K	1,055	
Kraft L R	21,596	30
Krahmbel O	29,484	18
Kralkoy I A	24,949	
Krantz A K	18,365	109
Kraus K	17,563	
Krause E J	16,245	
Krause L D	24,091	
Krauseneck L	2,100	76
Kraushar W J	24,532	
Krayenhoff C R	27,606	227
Kreller P F	17,896	
Kresivo M	17,791	
Krewenchuk M	18,260	
Krievins E	15,503	102
Kristiansen J	25,181	
Krivitzky M	19,148	
Krochenski S R	23,361	
Kroeker R	28,001	1,021
Kroffat D	25,729	
Kropelinski T	13,762	
Krstulovic L	17,342	
Krupa J A	15,664	383
Krutop M J	19,999	
Kruz G J	22,708	78
Kuehner N A	2,401	
Kula J	19,334	
Kulchyski C T	2,269	
Kumar K W	12,157	
Kupchuk W A	15,743	
Kupitz K D	24,685	
Kurian J	22,502	
Kuroyama R K N	20,787	
Kurtz J A	27,315	841
Kushner A D	19,319	
Kuzma O S	40,532	8,437
Kwan C	25,788	1,126
Kwiatkowski W	27,362	
Kyle E M	15,580	
Kyle J	20,108	
Labei S G	7,904	157
Labelle G C N	27,690	
Laberge J A	44,022	721
Labonte M I	15,332	
Lacavera J E	28,[illegible]48	153
Lacelle S J	27,740	21
Lacerte P J	32,943	
Lacey P J	901	
Lacey P L	17,978	210
Lachmund K	15,524	
Lackie M A	18,213	28
Lackner B J	17,144	
Lacroix M J	23,901	
Ladouceur T J	21,001	
Lafleche J	19,809	146
Lafontaine C D	25,205	
Lagadyn G	17,234	
Laidlaw A	23,173	
Laing A D	19,438	
Lake C L	33,935	16
Lake J A F	18,189	
Lai B B	28,644	
Laliberte J	24,716	240
Lam D	17,848	
Lamb S J	5,461	
Lambert E A	27,717	
Lambeth A F	848	247
Lambeth G	10,471	
Lamont D	18,904	
Lamotte A L	29,404	
Lamoureux S	161	
Lamy J M B	29,674	
Land J	31,460	734
Landreville M L E	17,853	
Landry M J D	23,348	
Lane G A	33,605	2,152
Lane L	14,716	
Lanfranconi J F R	29,987	
Lang B E	14,605	
Lang D	25,787	105
Lang H A	14,197	
Lang R N	53,032	489
Lange J M	26,119	26
Langenbach A	28,182	
Langerud N J	23,974	
Langford A L	31,859	134
Langford D L	1,934	
Langhorn G	25,141	
Langille E E	21,590	
Langis D M	25,289	
Langley E M B	19,970	
Langlois B S	20,983	22
Langston H W	24,813	3,612
Langton R G	28,472	5
Langtry P J	14,707	
Lanki G W	19,526	
Lapointe G L	19,986	
Lapointe R R	32,258	
Lapper R G	4,977	37
Laprise N C	15,517	
Larke M K	23,430	
Larocque P M	30,274	
Larsen A	17,697	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Larsen B G	23,484	6
Larson A G	27,468	
Larsson D	12,952	
Lashkevich J R	37,299	481
Latchford P	852	
Latham D E	7,953	
Latour S J	1,109	
Latta S E	15,663	90
Lau B P C	15,159	
Lauder N A	42,702	2,179
Laur S	18,540	
Laughland H E	7,904	
Laughren D F	15,485	
Laughton D P	47,760	1,154
Laukkonen L E	28,168	
Laupland M	18,028	53
Laurie G A	19,499	6
Laurie S P	20,528	
Laverock J E	7,547	
Laverty M	23,257	1,205
Lavis E A	18,876	220
Lavis S	2,758	
Law B E T	30,894	
Law M C	17,976	
Law R	46,755	209
Law V R	24,363	761
Lawler B R	23,673	
Lawless B A	18,286	
Lawless V J	16,588	
Lawrence D G	19,880	
Lawrence M L	4,286	
Lawrenson K	20,985	
Lawrie J	31,343	1,143
Laws F L	17,957	90
Lawson K	17,886	643
Lawson M E	17,659	
Lawton R W	24,865	
Lay M A	7,755	
Layton J D	65,000	1,426
Lazar E A	11,701	
Leadbeater W	21,924	
Leadem T	8,899	1,086
Leader B	4,858	
Leader B	107	
Leader L R	18,450	
Leakey C J	28,485	
Leander P W S	7,448	323
Leard F	26,224	634
Leary T A	29,677	233
Lebedynski H A	3,150	
Lebeter D	2,668	
Leclair S E	18,088	
Lecorre K M	8,460	
Lederer Y P	20,744	
Ledoux B R L	817	319
Leduc R	16,528	
Leduc R M	27,664	6
Lee C H	32,018	494
Lee D	17,548	
Lee D	19,951	
Lee D	31,076	83
Lee D	18,590	
Lee J	21,980	
Lee J A	2,425	
Lee J A L	34,795	113
Lee J B	17,459	
Lee J D	32,583	1,395
Lee J P D	135	
Lee J W L	14,950	
Lee K J	17,931	
Lee K S K	17,014	
Lee L A	17,490	619
Lee M A	21,925	28
Lee N A	22,930	69
Lee N S	17,786	
Lee T E	18,189	
Lee V	15,000	
Lee W A	46,503	1,261
Lefevre F A	15,542	
Lefroy E R	16,985	
Legacy P H	23,925	292
Leger E S	28,658	
Leger J N J	30,061	
Legg D A	17,015	84
Leggett W J	28,144	
Lehmann K	17,352	
Leibel W V	28,375	
Leigh D E	28,384	1,474
Leighland P W	21,371	301
Leins P A	25,496	
Leinweber K	20,964	
Leinweber V	21,520	
Leischner L N	27,859	5,159
Leiske E R	1,200	149
Leitner D E	14,907	
Leitner J E	19,177	
Lejeune R	21,511	

	Salary $	Travel $
Lemaire J I	20,822	87
Lemay M G	27,633	729
Lemire G G	22,783	
Lemiski R J	58,169	160
Lemp R W	23,661	
Lenarduzzi J D	27,152	128
Lengyell S	13,922	1,324
Lenihan P A	24,944	
Lennstrom S	13,511	
Lenza G	17,258	2,156
Lenzi R	27,657	
Leonard S E	3,480	
Leong S D	27,549	266
Leonhard G R	5,457	
Lepage R J	3,050	
Lepervenche A M T	15,530	
Lerhe C M	17,339	
Leross C H	34,764	1,083
Leroy M M	23,048	
Lesberg T L	22,033	2,157
Leshen R J	28,601	1,001
Lesiuk M	21,841	
Leskun R M	20,713	6
Leslie J	80	
Lesperance K	17,823	
Lesperance T J	18,260	
Lesurf D L	22,103	61
Letkeman F	43,566	4,346
Letkeman N S	5,395	1,470
Lettall L J	27,302	12
Letts P J H	31,424	
Leung M L	17,654	106
Leverett I	23,292	
Leverington B J	18,032	
Leverrier M G	29,444	
Levesque C A	16,635	
Levin D W	49,760	4,088
Levis D M	65,000	9,189
Levitz M K	32,868	215
Levy G	2,912	
Lewis C J	90,000	1,533
Lewis J A	5,776	
Lewis M L	19,168	
Lewis R J	22,466	140
Libby K J	65,000	805
Liddell N M	4,119	
Liddell R	3,467	
Lieber M	21,918	
Liggett A	20,018	
Light L	25,374	1,828
Lightfoot B J	14,580	
Lilley G M	28,918	
Lim P	23,775	87
Lind M K	8,238	
Lindberg D H	5,795	
Lindgren W	17,178	49
Lindholm D	3,440	246
Lindquist P A	23,358	
Lindsay H M	20,492	1,116
Lindsay J B M	24,061	
Lindsay K	8,332	
Lindsay L	15,567	19
Lineham J M L	18,814	
Linfoot N L	17,922	24
Link A J	29,339	
Link R L	19,994	18
Linn C M	32,247	
Linn L C G	90,872	
Linscome M F	12,857	
Linton R J	1,133	
Linton V E	20,448	
Liotscos G	25,224	11
Lippert H	5,731	
Lipps A R	34,362	107
Lisowski G	10,649	227
Lister D A	90,855	1,466
Litster H A	17,836	
Litster M	17,891	
Little C K	1,343	
Little D L	23,230	34
Little L B	17,832	
Littler J	18,493	
Litzen L M	24,544	41
Liu L S	8,700	
Liu T	8,773	
Livy H A	25,766	
Lloyd J G	28,730	116
Loam J I	17,288	318
Lochbaum M E	17,935	9
Lochhead W M	17,875	
Lock L D	6,342	
Locke R	4,502	
Lockhart J L	20,966	2,136
Lockhart W	13,448	7
Lockwood H D	25,361	78
Lockyer J A	27,384	107
Lofthouse S E	2,157	

	Salary $	Travel $
Loftus S M	15,819	
Logan A E R	25,741	
Logan C C	25,206	
Logan F V	8,624	
Logan K	24,382	
Lohr R	20,048	
Loland M F	3	
Long L A	16,597	
Long L L	1,790	
Long R J	2,791	
Look A	23,031	625
Loomis B B	22,404	264
Looten D S	17,513	
Loucks N K	19,179	2,535
Loughery E M	21,281	
Loughery J G	19,170	
Louie S	15,830	
Louter G R	513	
Love D L	16,750	319
Lovely D B	31,051	
Lovely D T	26,873	
Lovset A B	31,278	
Low J	18,992	
Lowe A L	31,520	25
Lowe F	26,923	382
Lowe K S	3,142	
Lowe P	8,387	
Lowe R E	20,460	
Lowell L A	24,286	
Lowrie R A	28,912	129
Lowther B A	19,495	
Lucas S	18,607	
Luckhart I B	26,872	478
Luckow F	22,536	
Lum S L	19,270	
Lum S N	16,997	
Lum W L	4,557	
Lumsden J R	26,099	
Lund C	21,419	
Lund D J	18,372	
Lundbeck S P	11,411	
Lundeen M A	65,000	1,765
Lundihn G D	26,985	
Lundy A	975	
Lunn D J	65,000	4,260
Luoma J E	16,099	
Lupul E	25,933	73
Lurz G M	18,668	54
Luscombe C L	18,744	
Lutton D P G	2,754	
Lutz D V	24,394	
Lutz G	619	
Lutz M	17,215	
Lutz S	15,651	
Lycan S J	22,802	
Lyle K S	7,186	
Lyle S A	16,312	
Lynch E A	31,348	
Lynch L G	23,399	94
Lynch P	16,979	
Lynch R O	27,633	923
Lynden B R	16,479	19
Lyons F E	27,424	
Lyons J D A	9,373	1,412
Lyons S J	11,065	1,200
Lythall M E	37,411	563
Mabbett G	46,320	5,005
Mabee D	15,584	
Mac Farlane G G	3,978	
MacAlpine M I	65,000	1,942
MacArthur C B	65,000	3,322
MacAulay E	1,912	
MacAulay G B	55,740	1,531
MacAulay S	15,627	
Macartney-Frigate A	16,272	
MacCubbin H G	25,856	
MacDonald A	13,705	15
MacDonald B E	23,812	
MacDonald D	17,356	
MacDonald D C	20,524	1,165
MacDonald D W	4,805	
MacDonald E	16,943	36
MacDonald E A	7,750	
MacDonald H	31,282	73
MacDonald H	29,132	
MacDonald I	17,624	
MacDonald J	26,332	
MacDonald J K	27,342	78
MacDonald J M	19,970	
MacDonald K D	21,642	902
MacDonald L J	14,797	
MacDonald M A	65,000	851
MacDonald M C	15,841	
MacDonald M L	15,622	
MacDonald R J	4,827	
MacDonald W G	21,666	1,134
MacDonell T	4,178	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
MacDougall L	928	
MacDougall N A	827	
MacDougall R D	26.721	68
MacDougall R D	25.371	440
MacFarlane D A	226	
MacFarlane G	16.176	
MacFarlane O D	31.691	
MacFarlane S R	17.896	
MacGillivray L G	28.427	7.400
MacGillivray R A	18.581	
MacGillivray W A	16.831	
MacGowan S	15.203	
Machin A	18.563	2.888
MacInnes G F	4.832	
MacInnis L A	25.372	28
MacIntosh R J	25.971	
MacIntyre J L	65.000	
MacIntyre K	1.904	
MacIsaac A J	21.290	3.313
MacKay M	19.074	113
MacKay V J	31.342	1.797
MacKay W	43.007	1.546
MacKeigan H R	27.321	
MacKenzie A S	15.912	144
MacKenzie D J	5.515	56
MacKenzie D M	20.048	1.099
MacKenzie I B	22.448	462
MacKenzie I E	27.204	1.447
MacKenzie K E	17.274	
Mack C D	3.539	307
Mack J	25.781	
Mackie E	1.516	
Mackie G L	1.500	
Mackie H	14.327	
Mackie J H	9.260	
Mackie L	182	
Mackie S	12.648	
MacKinnon A L	26.228	
MacKinnon R E	26.474	
Macklin V M	21.322	
Mackoff M G	8.939	
MacLachlan T	20.779	4.432
MacLagan D S	26.310	
MacLean A G	339	
MacLean D	30.152	
MacLean J R	9.279	
MacLeod L A	16.645	439
MacLeod S E	22.995	
MacLeod W	65.000	2.065
MacMillan M V	17.931	
MacNeil D J	24.113	
MacNeil R J	22.796	11
MacPhail C A	17.326	
MacPherson J	28.741	
MacPherson J M	23.721	
MacQueen W	23.752	
MacRae W D	27.259	121
Maddaford W B	44.427	34
Madden B	20.593	259
Madhok B M	33.432	1.214
Madigan S	67.135	668
Madison E E	10.968	
Madsen B	26.652	
Mae O A	900	172
Magas G	20.349	
Magee B E	27.292	602
Magee M	17.327	405
Magee N C	24.553	
Magnussen O J	24.743	
Mah D C Y	22.864	
Mah D L	1.868	
Mah M	1.930	
Mahaffey E S	25.677	
Mahy C	17.890	6
Maier G R	1.832	116
Maihara D H	30.966	210
Main B A	8.877	6
Main T D	25.062	
Maines M L	18.189	
Mair E J	19.970	
Maisonneuve D G	21.746	
Majcher J	38.438	4.922
Makison R H	25.883	
Makosiej M S	18.166	69
Makowski D D	18.176	
Makowsky M	26.731	
Makowsky M	3.854	93
Makuk J H	17.686	665
Malakieh J	17.685	
Malakoff B	13.605	
Malek A	27.356	62
Malfet M J	22.197	
Malfet P	26.426	
Malham E F C	27.449	927
Malin B C	31.785	652
Malinowski L	16.389	2.300
Mallon A P	25.023	
Mancell G E	6.126	2.639
Mandau M	16.380	
Mandelzys E	27.363	
Mandley R J	26.913	
Mandryk J	22.368	
Mangan C J	22.548	980
Mangat B K	13.581	
Mangat L	649	
Maniec S	17.233	
Mann E M	9.631	
Mann J	15.232	
Mann J A	15.376	
Mann K	5.874	
Mann M	36.482	718
Mann S E	17.861	
Mansfield A	22.713	
Manthorpe M H R	28.227	297
Mantik A	23.899	712
Maras H Y	17.886	
Marcaccini B D	20.262	626
March J L	25.398	
Marchment P M	19.208	
Marchuk O L	22.404	
Marcille D A	15.741	
Marcy N G	1.200	148
Marentette D	1.970	
Marion A	45.051	3.566
Mark B J	16.007	
Mark K G	19.686	
Mark L J	16.729	
Marks S	30.036	142
Markwart A E	31.792	1.274
Marley C J	8.570	
Marpuri F D	18.111	
Marques E	2.394	
Marriott S J	48.470	5.428
Marsden L A	24.451	88
Marsh B C	19.533	
Marsh C S	1.133	
Marshall A M	28.533	147
Marshall D	17.006	
Marshall G R	23.079	6
Marshall I G	1.855	
Marshall J D	32.515	11.593
Marshall M J	17.490	
Marshall P	22.144	
Marshall R K	22.291	13
Marshall S I	18.575	
Marshall S L	23.228	
Marten N M	27.130	
Martens D K	1.491	
Martens W	1.133	
Martin A E	8.044	
Martin B	1.688	329
Martin D A	13.408	
Martin G R	49.843	8.872
Martin J S	25.354	
Martin N	2.025	
Martin N A J	28.873	
Martin S E	7.489	51
Marton K A	9.764	
Marty V A	9.895	9
Maruna C K	18.434	
Mason G	19.100	
Mason K C	24.494	
Massey A	25.411	
Massey M	31.472	2.035
Mather W F	24.293	36
Matheson M A	63.980	6.012
Matheson M E	16.949	151
Matheson N M	30.651	
Matheson P J	10.536	
Mathias H C	45.764	1.422
Mathias O M A	9.405	
Mathieson J D	31.127	331
Matonovich D	25.986	
Matthews D	25.445	133
Matthews D J	17.264	286
Matthews R	30.769	
Matthews S D	17.443	
Matuszewski J	21.151	
Matz H F H	26.243	
Mauch L L	23.977	
Maude K	4.534	
Maughan P L	65.000	314
Maurer W B	27.782	
Maxey J E A	29.118	536
Maximick D I	19.695	1.626
Maxwell G N	1.949	18
May B J	24.243	693
May G J	4.138	
May K J	12.360	25
Mayadas D R	29.127	
Mayer R W	26.285	174
Mayes A	25.768	
Maykut J	50.418	3.391
Maynard S L	18.595	
Mayner E A	17.327	
Mayo D I	19.898	
Mayrhofer T J	8.182	
Maze L	9.906	
Mazo R	2.616	
Mazur L	21.662	
Mazzone D	16.272	
McAdam C A	21.818	
McAdam D K	65.000	521
McAllan K	24.166	43
McArthur J A	24.986	
McAvoy B M	17.251	
McAvity J P M	60.880	3.516
McBride P R	17.816	
McCabe M M	14.125	108
McCaffrey M M	3.752	3.369
McCallum C	8.081	
McCallum D	2.358	
McCallum D T	26.453	
McCallum G E	23.204	
McCallum W C	4.090	
McCarroll R P	51.546	4.165
McCarthy B P	34.004	2.398
McCarthy J L	65.000	
McCarthy R	20.924	
McCarthy T	5.614	
McCartney E J L	31.272	49
McCartney V A	26.180	47
McCartney W A	19.373	
McCarvell N	25.146	335
McCausland M L	37.435	1.832
McClanaghan H M	3.785	
McClelland L L	26.224	15
McCluskie C	21.928	257
McComb M F	17.246	
McComber K V	24.022	
McConachie J	32.873	13
McCoey O P	27.522	198
McCormack D	2.401	
McCulloch M R	1.200	
McCulloch N W J	26.248	
McDonald A J	19.675	
McDonald C A	32.379	755
McDonald D R	25.572	
McDonald J	18.003	
McDonald J P	29.056	14
McDonald J R	24.118	
McDonald K L	24.868	
McDonald M E	549	
McDonald R C	19.970	
McDonald R L	17.970	
McDonald V	4.578	300
McDonald W S	7.814	
McDonell E A	17.399	
McDonell L	11.594	
McDonnell J H	29.081	
McDonnell J M	19.244	1.205
McDougall G	16.904	896
McDowell D	4.552	
McEachern J H	1.133	
McEwan G A	28.060	
McEwan R J	15.914	
McEwen B H	24.606	
McEwen S L	27.251	
McFadden A J	2.900	
McFadden M J	785	
McFadden P	13.248	
McFarlane D M	20.242	
McFarlane L A	33.320	
McFarlane M E	31.472	959
McFaul J F	34.794	76
McFaul K J	23.809	
McFee B	22.569	3.172
McGaghey W	22.375	1.527
McGee R	19.334	
McGee T D	65.000	
McGee T E	6.915	602
McGee V R	1.133	
McGhie G W	28.058	76
McGifford D S	24.500	1.595
McGillivray H R	23.574	
McGillivray J B	13.474	733
McGillivray L E	32.032	197
McGinn B S	25.207	
McGinn C J	6.645	
McGivern H J	65.000	2.007
McGlashan M	22.946	165
McGreadie M M	16.778	
McGrath C A	19.580	
McGrath N W	18.760	
McGrath R L	27.563	1.494
McGraw N	17.234	
McGregor B R	1.543	
McGrevera M	16.137	
McGuire L B	37.099	1.638
McHale D R	26.170	449
McHale P A	22.502	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
McHale W D	32,676	
McInnes J G	5,523	
McInnes N D	36,810	12,693
McInnes S M	16,965	61
McIntosh L B	3,672	
McIntosh S	14,445	
McIntyre A D	24,793	206
McIntyre D F	32,091	
McIntyre J B	28,377	
McIntyre W E	15,766	
McIsaac L W	25,078	
McIver O M	19,474	168
McIvor D M	19,073	
McIvor H	17,885	93
McKamey H	5,907	
McKay B R W	21,153	
McKay C W	22,356	66
McKay D	4,053	
McKay G M	8,768	
McKay J S	23,881	
McKay M I	16,657	
McKay S J	27,776	28
McKay T R	23,986	101
McKay W C	28,468	3,150
McKay W E	31,909	171
McKechnie D	1,369	
McKee G L	10,610	
McKee J C	25,254	
McKee R G A	17,630	
McKeen K J	31,582	30
McKellar E	26,936	1,735
McKellar R G	43,850	1,201
McKendy J S	4,694	
McKenna J R	27,700	
McKenna P F	5,160	
McKenna R L	24,437	
McKenzie J D	23,896	
McKenzie N W	27,777	87
McKenzie W T	32,984	355
McKeown V E	48	
McKim D H	27,530	7
McKinley D P	23,841	30
McKinnon N	22,640	30
McKnight A	21,561	
McKnight C A	25,068	1,379
McKnight I C	2,081	
McKnight J M	24,217	
McLaughlin M L	32,722	448
McLaughlin R E	25,533	
McLaughlin S G	2,046	
McLean A	14,155	
McLean A G	4,802	
McLean L M	10,166	
McLean M	7,471	
McLean R B	20,949	
McLellan B H	30,718	5,210
McLellan R P	25,992	
McLeod C A	23,487	
McLeod C A	19,687	
McLeod C T	28,822	322
McLeod D A	25,231	
McLeod D S	23,194	
McLeod D S	1,403	222
McLeod J D	24,392	
McLeod J M	23,088	240
McLeod K B	17,332	
McLeod M M	17,032	
McLeod S	16,622	717
McLeod W	27,359	1,416
McMahon R H	26,267	70
McManus G	15,376	
McMeans R G	35,626	262
McMillan L J	26,002	
McMillen E	9,093	
McMullan E M	39,989	90
McMullen J H	34,750	623
McMullen M	15,614	
McMullin B E	4,500	
McMullin R	28,594	
McMurchy-Barber D	18,981	
McMyn M D	29,009	
McNalley G	5,074	
McNally-Dawes T L	16,397	133
McNeil J T	24,887	
McNeil L A	22,039	
McNeil M A	23,062	
McNeill G L	17,199	
McNeilly J M I	27,282	465
McNicholl J E	21,961	
McPetrie R	3,837	
McPhee D B	26,236	
McPhee M	398	
McPherson D M	10,171	
McPherson M	2,867	
McQuaat G A	27,755	
McQueen R	65,000	8,360
McRae M P	19,863	

	Salary $	Travel $
McRae S	17,934	
McRoberts D T	28,023	
McShane R D	155	
McVea B N	24,546	
McWhirter R D	1,200	134
Mead P	5,056	
Meagher T W	65,000	920
Meehan G	26,460	
Meier R	29,346	
Meikle M A	27,890	200
Meise D H	26,874	
Meise K B	24,685	
Meister H O	27,480	432
Melhuish J	9,281	
Melland A	2,700	50
Melnychuk L	16,792	151
Melnyk L	16,353	85
Melville R A	26,846	
Menagh E M	16,629	
Menard O F	24,710	
Menard-Hicken N M	25,454	
Mendes J G	3,404	
Menning M A	25,308	
Menzies D R	30,101	208
Menzies M E	20,468	189
Menzies R A	5,057	
Merai P	72,665	4,997
Mercer G W	30,901	1,957
Mercer J R	3,116	
Mercer S J	15,777	9
Mercer T	12,808	57
Merchant J F	28,089	
Merchant S E	28,285	262
Merchott D J	32,729	
Mercier D	21,220	
Mercs C L	19,565	12
Meredith L A	15,575	941
Meret L	31,092	1,149
Mergens D	7,783	
Merrall E A	33,027	195
Merrell I	17,624	
Merrifield J D	28,319	
Merritt V A E	28,103	
Merz B H	24,853	
Messenger A	48,919	1,340
Messenger A B	26,643	
Messenger J L	23,711	
Messier D Y	43,018	865
Metcalf R P	26,442	
Metters L	9,691	
Metzger C	7,203	
Metzger R W	65,000	2,400
Meyers P D	60,165	429
Michener S L	3,457	
Midbo R C	27,734	151
Middlestead L P	18,345	
Middleton B M V	44,695	4,009
Middleton P W	30,869	
Mihoiluk S A	22,096	
Mikolas N	17,610	113
Mikulec J B	28,921	
Mikus A I	1,359	
Miles C E	19,753	
Milkin R A	27,206	
Millar B A	24,377	
Millar L A	25,767	
Millard H	27,480	531
Miller A L	26,333	
Miller A M	30,171	
Miller B L	18,647	530
Miller B S	27,699	523
Miller C T	24,942	
Miller D E	28,006	4,383
Miller E	17,806	
Miller E K	24,199	
Miller G T	25,514	609
Miller G W	21,070	1,705
Miller H	18,721	
Miller H M	16,644	422
Miller I R	33,159	
Miller J	9,996	
Miller L	5,518	
Miller L M	21,830	
Miller M	1,913	
Miller R C	27,852	
Miller R D	39,749	968
Miller R E D	26,253	
Miller W A	29,404	455
Miller W H	32,718	1,337
Millership T	2,485	
Milligan D W	28,890	815
Milligan R	28,008	44
Milligan R C	19,981	
Milliken J M	31,075	384
Milliner S E	18,186	
Millington E L	33,292	712
Mills B J	24,490	506

	Salary $	Travel $
Mills C	7,185	
Mills C E	5,220	3,381
Mills J	27,041	
Mills L B	21,908	
Mills P D	10,311	
Mills R G	31,830	
Mills R S	17,087	
Mills R W	26,367	
Milmine M E	28,695	910
Milmine R	900	
Milne R	30,124	
Milner D A	27,409	
Milner F	17,015	
Milner I A	15,861	
Milner W A	4,528	
Milosevich H	23,594	
Milward D J	3,300	442
Minnis M	5,378	
Minosky M K	9,070	
Mishra R D	36,814	1,543
Miskiman L J	17,739	430
Mitchell D P	46,453	
Mitchell E	22,011	
Mitchell H	3,792	
Mitchell J W	771	
Mitchell L J	22,303	264
Mitchell S A	21,568	45
Mitchell W	22,629	
Mitchinson R	30,650	25
Mittermayr L S	26,516	43
Mittler B J	2,521	
Miazgar L M	25,123	
Mobberley C I A	20,818	
Mochulsky F	17,033	
Moehling A L	21,054	1,372
Moen L O	25,229	25
Moerman J M	26,334	
Moffat G	27,968	76
Moffat R M	7,168	
Moffatt G B	21,957	
Moffett D	65,000	
Mohler A R	6,950	
Moir D	16,429	
Moir J	28,909	
Moloo N	20,010	
Monaghan F K	23,482	
Mongiardo F	20,838	
Monk R	16,112	
Monkman J F	38,314	8,139
Monkman T E	29,528	167
Monks M J	25,927	
Montalbetti M H	17,844	33
Monteith L J	21,857	891
Montemurro L	1,200	
Montgomery D W	24,565	69
Montgomery J	12,033	
Montgomery K	15,533	
Montgomery R	16,702	1,976
Montgomery S	13,432	
Montpetit G	25,515	
Moody D M	1,260	63
Moon D R	29,598	
Mooney J	16,359	307
Moorcroft J M	19,970	
Moore C	14,938	
Moore G A	17,820	
Moore G F T	58,251	1,750
Moore L	17,563	
Moore L B	18,136	26
Moore R	27,320	
Moore R J	27,795	703
Moores W L	286	
Moors R E	5,039	
Morahan B R B	40,488	
Moran D	21,850	7
Moreland L K	18,820	265
Moren G A	3,461	
Morga L R	15,206	
Morgan D	10,785	536
Morgan J	2,830	
Morgan J W	23,607	
Morgan L	6,935	237
Morgan M	19,632	
Morgan R C	24,556	
Morgan S M	20,767	
Morgan T	17,958	
Morier D P	23,272	
Morin B W	36,520	6,686
Moritz S A	29,971	14
Morley C E	6,204	
Morley W F	1,200	96
Morneau E	18,189	
Morneau J C	26,027	81
Morphett S	28,886	243
Morphett W D	2,405	
Morrell J	16,986	
Morris B	16,858	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Morris D M	51,792	3,266
Morris J R	24,405	12
Morris R A	32,018	1,568
Morris U M	27,720	
Morris W A	23,296	
Morrison B D	40,893	2,911
Morrison B L J	12,383	
Morrison D N	29,684	
Morrison J P	41,210	3,762
Morrison K M	21,849	1,353
Morrison M	15,884	
Morrison V B	14,918	
Morrow E	15,314	
Morrow R P	24,714	
Morsh S E	30,141	246
Mortimer D R	28,133	
Mortimer J R	28,144	
Mortimer S L	27,686	
Morton C	25,991	14
Morton G A	27,343	
Morton G A	24,177	663
Morton J R H	54,192	191
Morven H B	900	
Morven R	5,667	205
Mosley G	27,730	58
Mosses J E	30,231	5,345
Mossing B	18,321	135
Mossing E A	25,105	
Mossop E N	451	
Mottershead L M	26,079	
Mowat M	63	
Moxham R B	27,074	
Moxon E L	26,887	
Moyer C J	26,063	
Moyes D M	17,394	60
Mueck T J	17,649	1,974
Mueller R E	12,925	
Muir L J	4,839	
Muir N P	15,358	
Muir R J	27,732	73
Muirhead G	31,607	1,441
Muirhead K E	11,582	1,086
Muiser H D	16,865	
Mulek B D	14,952	
Mulhall D G	2,085	
Mullaney J D	27,621	745
Mulligan R A	53,526	2,144
Mulvaney K	16,068	
Mumby C M	12,096	1,631
Mumford D L	27,176	
Mundreon N D	26,910	
Mundreon S	1,921	82
Mundt C A	16,029	
Mundy P	24,452	
Munn G M	7,676	
Munn S	17,318	
Munro C A	19,858	
Munro E	17,839	
Munro E M	15,660	41
Munro R S	65,000	3,909
Munroe R B	29,680	559
Munz S	23,417	
Murazzo M	18,440	
Murchie D K	24,896	338
Murdoch C R	26,322	1,279
Murdoch J W	29,232	438
Murdock J D	17,804	
Murgatroyd M K	23,964	25
Murphy A R	21,680	18
Murphy B J	26,207	
Murphy B R	20,949	142
Murphy E M	26,800	219
Murphy M P	23,878	101
Murphy R F	26,680	
Murray A	27,819	
Murray D	60,165	13,321
Murray G B	25,189	
Murray G S	20,048	7
Murray J	7,429	34
Murray M C	22,698	146
Murray M L	31,401	182
Murray P B	22,089	
Murray S	22,973	
Murray T	48,127	8,405
Murray W L	25,269	99
Murry D D	28,295	1,400
Musgrave P M	4,414	
Mutter L J	24,707	
Myers D R	21,982	
Myers M J	10,659	17
Myttenor J M	23,108	
Nadarajan V	32,090	
Nagtegaal G	18,780	
Nairn L	8,942	
Nakonechny H L L	21,764	
Nanka M A	13,852	
Nardi R A M	24,700	

	Salary $	Travel $
Nash B G	19,649	
Nash C	19,080	4,197
Nash O	21,662	
Nash W P	18,081	
Neal B	37,179	4,865
Nedzelski C L	15,433	
Needham J	41,580	119
Neelands H C	15,820	76
Negrin K A	1,574	
Negrin R G	31,023	200
Neil S	29,013	38
Neill E L	13,089	
Neilson B M	19,148	6
Nell C	19,892	
Nelson A G	1,217	
Nelson D E	3,300	
Nelson F D B	19,148	74
Nelson G	11,314	
Nelson G E	1,200	176
Nelson J	17,447	2,487
Nelson J H	27,649	124
Nelson L	18,407	
Nelson L M H	24,879	
Nelson L W	28,917	310
Nelson R D	16,244	62
Nelson R L	15,343	
Nelson R W	30,963	
Nelson S	12,968	
Nesbitt D	17,721	
Nesling W	1,329	
Ness M J	1,200	
Neubauer M C	7,444	
Neufeld A E	58,938	4,477
Neufeld B I	25,062	
Neufeld S	4,848	
Neufeld S M	26,649	2,377
Neveaux E	25,723	685
Neville L M	8,469	2
Nevraumont R	3,465	
Newby A R	1,238	
Newcomb T J	26,743	
Newcombe M E	26,859	
Newell D	1,679	
Newhook D E	29,906	1,529
Newhook D H	23,222	
Newlove M G	19,444	
Newman D E	37,100	2,101
Newman G E	23,238	
Newman K J	30,626	1,234
Newman L	1,185	7
Newport G C	27,094	
Newson L M	47,467	776
Newton B	25,228	902
Newton B J	532	
Newton D J	27,601	130
Newton J	13,356	
Nicholaisen L C M	28,633	194
Nicholls A A	41,382	3,301
Nicholson B P	25,603	
Nicholson E I	25,856	19
Nicholson G A	24,982	
Nicholson I M	15,446	
Nicholson J D	18,260	
Nicholson J E	27,445	
Nicholson J W	26,578	
Nicholson L E	26,537	
Nicholson S E R	15,988	
Nicholson W J R	24,087	
Niciforo D L	13,117	
Nickel S N	25,224	
Nicoletti R	32,186	4,348
Nielsen J L	1,374	
Nielsen P	8,089	
Nielson G	26,453	
Nikolich G S	16,067	
Nimsick L A T	65,000	3,067
Nishi J N	18,268	
Nishikihama D M	15,370	
Nixon N F R	25,395	
Noble J P	24,891	
Noble J W	150	
Noble K E	24,623	1,205
Noble T C	24,874	111
Noel P C	23,401	
Nolan V	15,381	
Noland D A	1,133	
Nolletti M	15,829	
Nonen D M	14,863	
Noon A M	16,264	
Noonan R J	25,071	1,638
Nordby K G	36,811	
Nordby S R	16,456	
Norman C N	19,155	1,953
Norman J	12,756	
Norman M	20,030	
Norman N	20,497	713
Norman R D	23,748	

	Salary $	Travel $
Norman W W	27,579	1,034
Normandin N D	21,653	
Norris C M	55,004	293
Norris P M	10,806	
Norris W R	21,829	
Northcott P L	275	
Northup J A	20,796	
Norton J A	5,868	
Norton J P	5,176	
Norton J R	23,568	
Norton W E	25,864	
Nott I U	20,183	75
Novak F J	25,459	1,304
Nowlan J	15,269	
Nowoselski J L	16,760	
Nunn G A	26,038	819
Nurcanli W D	22,322	
Nyberg H J	22,731	
Nygaard K	38,641	6,738
Nygaard M	8,879	264
Nymark W	46,477	232
Nyren J H	22,624	
Oakes L L	29,804	4,000
O'Brennan D F T	28,139	
O'Bryne L	13,138	14
O'Byrne D J	32,010	9,223
Oberle N M	25,072	
Obertowich K J	15,365	
O'Coffey C L	14,395	528
Ockey J L	24,306	1,318
O'Donnell E	65,000	3,225
O'Donnell E J	10,508	628
O'Donnell F	21,632	
Odian L R	25,768	
Ogenski C	18,564	
Ogibowski S	29,580	
Ogilvie E M	8,926	909
Oglow P	1,200	138
Ogston L	21,918	350
O'Hare J L	31,363	165
Ohara S A	14,057	
Ohata F M	28,528	410
Ohen C	23,555	42
O'Keefe C	472	
O'Keefe K J	25,903	
Olafson K	17,275	
Oldham J	380	
Oliver B J	21,512	631
Olsen J	5,033	
Olsen J N	21,508	
Olsen V D	361	
Olson B L	15,303	
Olson F	28,134	
Olson H N	27,433	
Olson R	1,864	
Olson S D L	2,619	306
O'Malley C	23,266	
O'Nanski M L G	24,408	
O'Neill A D	22,497	81
O'Neill W D	27,786	1,412
Onufreychuk J J	24,586	166
Oosterom M	15,033	
Opko J M	22,890	
Oppermann N	17,341	
O'Rourke D	21,217	
Ordell H	12,292	
Orford J P	23,991	
Orlikow W	20,869	
Ornheim E M	53,024	4,679
Ormiston B	14,717	
Orr W G	26,862	
Orrick B	17,702	
Osborne A M	29,499	
Osborne R C	27,744	222
Osborne R K	19,632	
Osborne S M	7,769	
Oslund K E	27,226	367
Ostashek G N	36,603	681
Ostrosser M E	17,888	170
Ottenbreit J M	28,190	
Ouelette L J	22,349	
Ouimet B	24,863	
Overend D B	65,000	6,584
Ovimet G E	1,772	
Owen C E	18,650	153
Owen C M K	23,513	
Owen E	6,878	
Owens R J	23,405	3,710
Oyama P T	5,678	
Ozeroff C W	26,826	1,358
Ozeroff G F	30,007	3,870
Packard N E	18,677	
Packer R E	14,281	1,220
Paessens P	25,876	
Page B T	1,605	
Page G A	30,038	
Page J	22,120	390

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Page K D	65,000	605
Page S H	40,986	2,323
Paige P S M	23,492	26
Paine D	26,093	
Painter R	50,054	2,682
Pajak D R	13,922	
Pajak M W	26,120	
Pakos L J	15	
Palmer C A	17,048	
Palmer G E	23,556	
Palmer J	33,351	418
Palmer L J	17,388	6
Palmer M W	25,339	12
Pannell P M	24,511	
Pape A M	25,426	
Paradis J B	65,000	1,318
Parcher S	551	
Parenteau J G C	26,173	6
Park P	10,225	
Parker D L	30,407	1,025
Parker D R	28,188	2,750
Parker F J R	24,149	58
Parker G M	18,279	
Parker J J	26,010	
Parker R J	27,740	570
Parker W	30,919	
Parker W G	28,004	67
Parkin W	12,768	
Parkinson B E	961	
Parkinson N	1,813	
Parkinson P	15,813	67
Parkinson R H	23,850	
Parks L	11,988	
Parks R E	27,726	240
Parmar P K	15,552	
Parnell I	24,655	
Parrent E M	17,269	
Parsons B	5,683	
Parsons S A	15,319	
Parsons T	17,201	
Partel H T	3,874	
Parton L	21,357	
Partridge R T W	26,665	
Paruk G A	3,365	
Paruk M	20,418	276
Pasholko C A	24,786	
Passley G	20,308	
Passley R E	25,563	
Passley S	3,576	
Pastorek J L	27,021	1,040
Paterson E A	23,861	95
Patterson D A	25,452	
Patterson G L	16,398	54
Patterson M	17,384	
Paul A	45,780	1,639
Paul B J	14,836	402
Paul H	27,335	
Paulger E A R	20,835	110
Paulin M	16,626	
Paulson N H	835	
Pauze J Y C	371	
Pavelich A	6,207	
Payne G R	30,870	
Payne L M	1,976	
Peacock M L	38,201	221
Pearce D C	22,404	1,579
Pearce L J	14,913	
Pearce N C	27,420	1,154
Pearce T J	15,633	25
Pearce W A	69,209	8,115
Pearcy B	29,655	1,750
Pearse G	24,293	
Pearson B L	24,283	189
Pearson E	15,954	13
Pearson K G	24,105	
Pearson L E M	18,415	
Pearson R J	35,720	7
Peck G	189	
Peck R J	19,551	
Peckham A M	38,676	2,391
Peden B D	27,354	12
Pedersen B	15,482	
Pedersen C C	24,535	
Pederson S A	11,513	
Peeke-Vout D M	18,463	
Peerless K H	19,611	
Peet S A	19,970	
Peets C A	17,891	
Pegg H A	16,515	
Peglow L	11,361	
Peglow T	9,247	
Pehlke W E	17,758	764
Pel P	23,568	
Pelles E H	32,045	
Pelletier J R	22,192	
Pellett L A	27,152	63
Pelter N	17,267	222
Pendleton S A	27,005	391
Penman D	35,988	1,306
Pennanen V	19,272	
Penner A E	19,299	536
Penner B P	24,011	
Penny E M	3,165	
Penson N H	27,338	
Pentland R D	26,606	6
Pentland W J	31,139	
Pereira R A	23,984	
Perez C	16,091	
Perison J C	4,206	
Perkin R J	27,561	
Perkins K	18,201	
Perkins R W	38,273	1,999
Perrett L W	32,555	
Perrett R B	25,335	
Perrin C J	26,852	
Perrin J	15,829	
Perron R A	36,484	2,387
Perry B R	27,542	
Perry D E	28,686	51
Perry D R	27,512	730
Perry G A	14,499	39
Perry J M	42,121	809
Perry N	18,619	173
Persall M R	10,466	
Pershick P A	32,156	696
Pershick P J	15,489	
Peters D M	8,797	
Peters G	2,189	
Peters J D	29,555	71
Peters J G	17,280	371
Peters J P	381	
Peters M	19,223	85
Peters N A	28,128	
Peters T H	27,723	846
Peters W J	26,929	7,925
Petersen A M	27,105	5,517
Petersen E J	17,318	62
Peterson C J	25,003	
Peterson D G	21,440	
Peterson D H	24,025	270
Peterson J M	17,602	58
Peterson K G	25,105	397
Peterson P	1,931	
Petker W P	24,052	
Petlan M	16,680	
Petrica J	31,552	161
Petrie M S	32,868	2,538
Pettet P M	31,678	471
Pettipas M E	19,684	196
Pettit R W	56,179	2,890
Petty S A	1,870	
Pfannmuller L L	16,644	
Pfeifer M B	29,077	
Phalen R D	27,642	36
Phalen W A	24,762	20
Phelps J J	9,002	
Philbrook H H	36,821	3,481
Philcox M M	22,349	279
Phillip M	19,262	
Phillips B M	14,387	
Phillips C	14,606	
Phillips J	24,853	
Phillips J H	27,379	508
Phillips J N L	28,693	
Phillips R	25,211	
Phillips R	26,791	154
Phillips R D	41,514	759
Phillips R G	25,491	
Phillips W K F	27,384	379
Phippen M L	1,800	420
Phipps A O	30,274	732
Phipps D M	23,070	
Phoenix C D	26,606	
Picard J M A	23,748	
Picillo T	16,321	
Pickering A	27,609	
Pickering D R	18,874	662
Pickering G O	25,730	
Pickup J C	26,010	
Pielak J A	16,215	
Pierce E M	14,558	
Piffer N G	27,394	
Piggott M V	18,991	3,170
Pighin C	8,203	
Pike C A	19,727	
Pillipow D	8,606	
Pinch D S	7,550	1,458
Pinese S	19,164	
Pink Q	23,489	
Pinkus E	18,017	
Pinning B	1,954	
Pinsker W	22,616	
Pippolo E F	25,856	
Piticco L G	1,868	
Pitters G R	24,924	
Pitton D J	18,189	230
Pitzel J P	34,395	987
Piva G	19,711	
Plasman M I	10,925	26
Plastow L	2,725	
Platt G L	27,216	82
Platt K	23,659	231
Platt N C	25,428	19
Plattmann I	4,395	
Plavan W V	22,393	
Playne S A	28,362	
Plewes R K	30,995	541
Plomp T	6,935	133
Plowman J	23,171	48
Plul R	2,184	
Pluschke C E	3,271	
Pocha C A	21,512	20
Pocock L R	27,892	
Pogson W J	43,820	2,918
Pohl N W	26,121	
Poirier D L	25,829	
Poitras M T	22,514	
Polden A C	29,383	
Policha M A	27,485	
Pollard C L	21,004	
Pollard J D	31,778	
Pollard R K	37,180	3,390
Pollick B A	40,987	11,135
Pollitt K J	30,503	
Ponich P	9,451	134
Pontious H A	37,972	5,336
Poole C R	25,325	
Poole D B	4,391	
Poole J	7,571	
Poole R	65,000	706
Poon A M	5,121	
Pope G F	25,549	
Popoff L E	23,878	
Poprawa S J	27,212	
Porteous N G	18,061	1,884
Porter B J	21,501	18
Porter D	18,892	60
Porter E	27,856	231
Porter J L	9,151	267
Porter L	4,914	
Porter M V	21,712	523
Portsmith S	15,359	
Posyluzny S D	23,994	
Potentier G C	21,050	
Pothecary D D	40,335	5,394
Potter R	6,358	
Potts D C	25,347	
Poulos G J	32,239	870
Pound L A	1,441	
Pow M	15,202	
Powell A E	20,097	28
Powell T E	28,596	
Power F J	23,704	494
Powers A	29,322	857
Prachnau C L	13,711	
Prasad J	29,759	48
Prasad M	25,023	
Prasad N	26,970	
Pratt I D	22,191	
Preddy K P	21,626	
Prelypchan N J	67,386	1,142
Prentice G	20,286	
Prentice J W	27,442	
Prentice W J	43,857	1,990
Presley L E	25,646	
Presthofer A A	16,754	
Preston C J	15,051	234
Preston J H	12,608	
Preston M L	17,433	398
Preston R	28,125	2,136
Preston R S	900	61
Prevett D W	45,720	1,767
Price C B	28,679	6
Price E W	11,426	
Price G M	27,374	
Price J E	24,723	812
Price J E	24,526	
Price S	19,262	
Price T W	32,586	237
Primeau R	15,723	
Primrose R S	25,350	
Prince L P	27,192	
Prins J J	27,595	
Prins R W G	28,871	
Prior W D	26,578	81
Prizeman D A	17,237	
Proudfoot J	41,923	2,646
Pruneau M L R	16,656	
Pugh J C	23,789	
Pulham B	5,886	
Pulver N	1,918	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Purba C S	9,148	49
Purdon E A	23,560	982
Purdy P F	21,721	
Purgavie R	32,032	359
Purrott B M	1,792	
Purvey J	16,914	
Putman S P	12,252	
Putrus K M P	13,763	304
Pye R C	26,860	284
Pym K E	24,042	158
Quan V D	18,295	
Quantz E J	35,684	718
Quartermain M C	36,192	1,046
Quissy L P	27,348	152
Racich T J	4,272	
Radford C	17,285	
Radmacher V C	26,184	598
Radons E	17,632	
Rae J I	27,728	
Rae R B	27,014	
Rafuse B F	51,414	2,691
Rall M D R	25,694	
Ralph G J	26,742	
Ralph K J	29,238	121
Ram S	29,430	27
Ramsay J B	32,190	4,911
Ramsey L	17,306	87
Ramsfield D A	27,899	235
Ramslie L R	4,349	
Randell A	38,416	242
Rankin C	17,323	
Rankin F E	38,473	81
Ranschaert J	21,641	369
Raper B I	16,889	
Rapson D L	1,169	
Ratcliffe D A	30,665	
Rathbone R J	32,295	28
Rathjen M	233	
Ratvay T L	19,444	
Rausch M	17,555	
Raven E J	50,872	5,273
Rawlins K R	30,687	
Ray S G A	22,503	14
Rayfuse L B	22,843	1,084
Rayment A	30,519	2,863
Raymer W R	9,788	
Rayner R R	25,234	1,311
Rea M	17,841	
Read B A	21,394	
Read N T	32,858	
Reader N G	13,647	
Rear T	21,193	
Reason L G	5,518	
Rebelato L D	15,904	
Reber J E	600	77
Rector A I	22,108	328
Redding G J	27,581	534
Redding M	3,567	873
Redding M E	46,662	3,447
Redecopp S	18,928	129
Redekopp E W	30,401	
Redmond M J	24,878	
Redmond R J	32,899	2,496
Reed D C	68,499	3,642
Reed I M	17,705	
Reed M	2,342	
Reedman D R N	32,156	1,101
Reekie C	2,913	
Reekie M W	7,468	
Reeves L	16,767	1,496
Regan I	3,041	
Rei J	27,406	1,363
Reid A	26,812	37
Reid B J	30,823	2,790
Reid C J	27,384	82
Reid D J	1,706	
Reid E	7,517	
Reid E	24,942	
Reid J D	18,001	161
Reid L	1,697	
Reid L J	29,110	368
Reid M H	13,746	
Reid T A	24,384	
Reidy A	18,754	
Reijnen N C	146	
Reilly J	12,323	
Reilly M C	31,803	468
Reimer A	18,279	
Reimer C E	7,588	
Reimer D E	20,995	
Reimer G	30,722	
Reiner H J	23,672	651
Rempel D	19,291	
Rempel D L	10,715	
Rempel H S	23,410	60
Rempel J	25,663	
Rempel L C	9,132	

	Salary $	Travel $
Rempel R W	14,241	7
Rempel W	23,535	
Remple C	15,431	7
Remus G A	24,415	4,402
Ressler B D	17,499	
[illegible]hmetakis J J	26,646	
[illegible]u H N	2,042	
Reykdal J	41,923	2,699
Reynders T	25,085	
Reynolds D M A	11,096	
Reynolds G	25,003	
Reynolds H	26,588	
Reynolds J R	28,472	1,564
Reynolds R G	34,481	403
Reynolds S	13,333	
Reznechenko R M	3,300	
Rhodes F A	68,908	6,502
Ricard A	22,575	2,114
Rice J W	25,410	
Rice R T	23,698	969
Richard J	23,540	
Richard L B	21,284	
Richards J L	22,712	
Richards K	17,061	
Richards K P J	21,548	6
Richards M	6,160	
Richards M J	17,428	195
Richards S	10,183	
Richards T H	25,007	
Richardson A E	26,984	
Richardson C	21,117	
Richardson K M	44,378	334
Richardson R E	31,653	1,319
Richardson S A	24,889	439
Richardson W J	28,297	
Riches M J	33,435	839
Riches R A	16,228	
Richter G	22,468	486
Richter L H	16,113	
Riddell B J	29,424	2,185
Rideout J W	4,459	
Ridgway W R	27,966	762
Ridley D	17,219	211
Ridout G M D	28,380	246
Rieger L M	7,960	
Riel G A	14,262	
Riggins V	17,562	
Riley M A	17,101	
Riley R E	28,527	
Riley R M	22,600	
Ring W M	25,681	
Ringers A	17,961	
Rintala M B	314	
Riou A E	33,874	1,775
Rippon C J	35,517	3,587
Ritchat D A	2,100	
Ritzco E A	15,470	
Rivard J E	24,191	
Rivard J R	25,628	
Rivard R A	32,279	
Rivers G	7,140	
Rixon T C	24,335	40
Rizzo W F	26,477	
Roach T M	7,243	
Robbie D P	23,264	625
Robbins G	812	
Roberg A E	12,352	
Roberge M	34	
Roberts A C G	9,007	
Roberts B J	18,181	
Roberts D L	1,394	
Roberts G	18,311	
Roberts R	19,156	
Roberts S	3,027	
Robertson B R	28,046	63
Robertson D	24,124	12
Robertson D B	23,633	1,476
Robertson R H	25,552	
Robillard V	17,836	476
Robinson B G	73,171	14,353
Robinson C L	21,868	7
Robinson C P	25,005	
Robinson D G	25,481	
Robinson E C K	27,156	23
Robinson G	26,891	92
Robinson J G	25,564	
Robinson R V D	29,600	
Robson D O	17,560	7
Rochon S M	22,915	
Rockall R M	24,378	
Rockerbie R A	3,421	163
Rodgers A A	26,410	
Rodgers B J	6,359	
Rodgers B K	29,469	4,866
Roest B M F	32,018	
Roger A R	64,732	204
Rogers C A	18,193	

	Salary $	Travel $
Rogers J	27,420	766
Rogers J Y	28,947	1,043
Rogers L E	26,700	
Rogers P A	27,610	86
Rogers R S	26,063	293
Rogers W	23,196	
Roggeveen M E	198	
Rohatensky J E	16,818	
Rohlfs K B	25,329	
Rohrmoser H	39,982	2,886
Rohrmoser L	17,326	
Rollheiser N	26,138	51
Romanchuk J H	23,701	
Rombough D	17,875	659
Romilly S R	65,000	2,073
Romkes D K	15,318	
Rondeau R J	33,924	200
Rondquist C H	27,244	
Rook M M	18,189	
Rooney M L	5,610	52
Roop E W L	27,674	27
Roozendaal B	16,856	91
Roper A E	18,796	
Rosa A	13,517	
Rosamond M R	17,600	
Rosby J A	1,133	
Rose D J	53,433	5,156
Rose M	9,287	
Rosenberg R R	34,795	755
Rositano J	23,293	
Roskin C E	7,619	
Ross C T	23,604	58
Ross D	26,650	
Ross D	18,595	714
Ross D A	3,914	
Ross D P D	3,572	
Ross K	19,013	
Ross L M	17,563	
Ross P J	28,[illegible]47	
Ross R	31,672	
Ross S C	17,192	
Ross S M	2,556	
Rossington G A	1,047	
Rossmo M R	31,909	14
Ross-Smith D G	31,792	564
Rota D M	9,595	
Roth M R	29,853	534
Rothery E F	7,544	
Rothman R D	15,342	
Rothwell W J	30,512	728
Rounds C M	23,232	
Rouse M	24,965	
Routledge R J	1,200	
Routley P	12,800	
Rowan E N	18,012	
Rowe A	19,331	
Rowe G D	27,633	2,590
Rowe L A	23,732	6
Rowell D M	22,353	
Rowland J V L	474	
Rowles C G	27,621	
Rowley A J	36,216	278
Rowley J	12,483	
Roy C M J	19,620	
Roy W D	30,135	
Roycroft J	16,605	
Rudolph M A	24,406	717
Rudoski K D	6,956	
Rudy J F	21,918	545
Ruggles K R	19,010	
Rullens D J	31,781	
Rumsey S C	58,066	3,505
Rupert R R	23,114	
Rusk H	38,557	2,567
Russell G	16,337	45
Russell J	3,965	
Russell K T	20,249	
Russell L	17,949	
Russell R J	24,281	
Russell S	22,288	90
Rustulka E S	36,603	225
Rutherford M H	31,664	
Rutledge E G	29,767	10
Rutledge R G	33,655	
Rutledge S	15,217	
Rutledge T D	28,357	
Rutter K	23,655	
Ryan C A	42,108	2,288
Ryan M L	14,568	55
Ryan P V	24,776	2,164
Ryan T	21,468	
Ryan T G	46,326	
Rye B E	26,671	2,274
Rye M	27,828	454
Ryll G	3,446	
Ryneveld D	57,908	6,515
Sabberton R L	24,098	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Sabourin J V	31,076	
Sacho W C	46,968	325
Sadler B A	46,088	3,075
Safran S	15,558	19
Sage B J	12,826	1,852
Sage G G	24,725	198
Sage T	5,785	
Sagert W	24,162	12
Sahota J S	27,778	6
Saigeon K E	25,514	
Sales N H	26,173	
Salituro C M	25,824	293
Sallis S	13,667	
Salt K	46,949	2,107
Salter G	2,969	
Samarin C	17,274	
Samji B A G	23,616	
Samograd T N	24,183	374
Sample P M	21,070	
Sampson B N	29,792	
Sampson J H	28,178	35
Samuels V M	22,832	
Sandau G	18,690	
Sanderson E T B	26,880	
Sanderson L R	21,680	
Sandford N W	22,797	63
Sandhu M K	16,945	
Sands C J	16,939	
Sandulak S D	32,156	858
Sangha S	21,076	1,255
Sangret C G	17,900	
Sangster L M	17,485	836
Santini K Y	202	
Sapergia D T	22,629	
Sargent E F	1,200	107
Sargent G K	27,122	314
Sarich A	65,000	2,105
Sarsons B P	19,970	
Sather D E	8,868	94
Sather E A	65,000	4,076
Sattelberger P	15,552	151
Saunders D M	25,025	
Saunders F	32,744	564
Saunders R	11,600	6
Sauter D G	27,526	
Sauve G A	27,797	71
Sauve R L	13,591	
Savage D	17,750	
Savage J M	17,961	
Savage M	17,095	
Savio D R	18,896	57
Sawarin B A	16,855	49
Sawatsky M	20,048	
Sawchuk J G	46,490	3,635
Sawyer L E	39,072	1,078
Sbragia E	21,764	
Scale W M	44,668	4,789
Scales D J	28,138	
Scardifield B A	24,897	1,180
Scarlett E D	65,000	718
Schaap A C	28,289	7
Schaefer T E	15,243	
Schafer D B	25,331	89
Schafer L B	5,258	579
Schalk F W	25,120	
Scharf F M L	22,264	
Schatschneider O H	14,059	
Schaufele I G	6,726	
Schaufele L G	18,473	233
Schell A	16,317	
Schellenberg A J	1,133	
Schendel K A	27,793	130
Scherban R	19,098	
Scherling K J	65,000	13,053
Schieck K A	20,468	
Schielke C R	4,348	
Schlamp R R	23,292	
Schlee C D	25,116	
Schley T F	2,296	
Schmid R R	17,886	
Schmidt E D	65,000	4,914
Schmidt G W	36,803	114
Schmidt J	5,438	
Schmidt J H	2,828	
Schmidt W E	47,239	3,567
Schmitt H F J	34,406	
Schmuland I L	25,648	
Schneider G	21,948	
Schneider J W	4,733	
Schneider R	24,159	
Schoennagel J	17,741	
Schofield A	37,100	460
Schofield D S	45,166	4,040
Scholz W	29,813	
Schonke A	7,679	
Schottlander J	8,899	
Schrader S A	25,922	

	Salary $	Travel $
Schroeder G B	24,479	
Schuh C	25,650	797
Schuh D	39,657	386
Schulthess L R	16,278	
Schultz B S	27,420	
Schultz C H	29,429	
Schulz E	4,013	636
Schulz E F A R	25,703	
Schulz M P	17,615	
Schwab W	21,161	44
Schwandt T R	17,855	6
Schwartz P	16,286	
Schwartz R	1,473	
Schwartz T	20,712	
Schwedelsky D J	25,834	
Schweitzer E E	78	
Schwemler D	18,184	
Scott B A	19,148	
Scott C A	24,467	2,707
Scott C H	28,997	
Scott F A	17,563	
Scott H E	17,270	
Scott I	27,621	36
Scott J	29,877	
Scott J	1,621	
Scott J D	2,246	
Scott J R	16,094	
Scott K H	32,340	150
Scott L R	24,638	
Scott R K	25,212	
Scott R R	41,935	306
Scott S L	18,782	573
Scott V N	18,260	321
Scovill E G	29,072	
Scow A J	65,000	296
Scroggs H Y	17,365	
Scyebel N M	17,563	
Seaber D A	25,488	
Seaboyer A T	26,342	37
Seabrook E A	15,747	
Searle T L	22,355	6
Searle V L	19,200	324
Sears R J	25,217	1,288
Sedler P	23,435	
Sedmak D E	17,718	509
Sedmak M J	24,688	15
Seefried M M	4,915	
Seggewiss H J	22,430	
Seiersen I S	7,324	
Seifert E D	1,105	
Sellers W G	22,376	
Sellinger K E	36,102	1,634
Sellsted L	18,189	770
Sellwood R J	3,734	
Selnes P	30,458	
Selzler L A	200	
Semple K L	11,960	
Semple L K	17,801	
Semrau L A	19,213	
Semrau W D	5,405	
Semturis J G	22,247	
Senyk G B	22,161	
Seran P S	33,286	74
Serdar F	27,966	
Serr B J	17,802	89
Sever E M	25,059	
Seward D C	2,360	
Shackell J	4,914	
Shah M	15,873	
Shalkowsky J J	21,800	
Shand R	22,621	113
Shannon S A	17,907	25
Sharkey K M	18,736	106
Sharlow K R	2,294	18
Sharma V C	3,888	
Sharpe J F	31,777	426
Sharun W H	9,510	
Shatford C F	18,317	
Shaw B A	18,263	1,421
Shaw B T J	8,325	
Shaw D	12,626	
Shaw J K	68,499	3,755
Shaw L	16,916	62
Shaw M	44,827	4,920
Shaw P	17,740	
Shaw V	16,901	
Sheard S	15,405	
Shearer J E	27,266	792
Shearing G A	21,950	331
Shears H E	21,751	4
Sheets G E	4,595	
Sheldon M C	1,009	
Sheloff D F	4,030	
Shenton G M	17,620	
Shenton J	26,037	
Shepherd A J	28,368	468
Shepherd E R	27,505	

	Salary $	Travel $
Shepherd H J	5,452	
Sheppard H J	23,490	
Sherbuck J E	21,662	326
Sheridan J	2,263	
Sherwood A J	26,719	
Shewchuk E	23,786	
Shewchuk M F	18,516	832
Shield C M	16,874	
Shields B A	35,336	304
Shields J E	565	
Shields K A	24,170	
Shillington S S	37,371	381
Shokoples C W	1,749	
Shoom A M	25,758	
Shore M F	18,618	
Shorey K B	4,441	
Short M	18,418	
Showalter S A	26,037	
Shuckburgh P D	4,150	
Shupe T W	65,000	2,939
Shykora I	17,886	
Sickels M D	27,597	
Sidky M	27,639	
Siemens E	13,163	22
Siemens M R L	19,638	
Sievenpiper P B	32,087	188
Sievewright H	22,404	
Sigurdson K A	23,016	
Siklenka B J	22,803	
Silander C H	21,457	370
Silver R D	10,513	86
Simmonds T	17,397	
Simmons K A H	24,693	508
Simonson G K	26,221	164
Simpson D R	18,212	
Simpson D R	65,000	3,236
Simpson F L	18,260	
Simpson G C	30,055	
Simpson G S	22,306	37
Simpson H M	14,242	
Simpson I	17,556	907
Simpson J M	25,197	81
Simpson K B	23,116	
Simpson O L	27,557	
Simpson R D	24,406	
Sims E G	24,102	24
Sims E G	23,680	
Sims M A	26,284	18
Simson R C	67,487	4,288
Sinclair C	16,718	944
Singleton L	7,885	
Sipkema S D	25,318	
Sirna A	31,578	1,251
Sivertson M	5,504	
Sjogren J G	27,975	
Skakun W J	4,672	
Skelhorne R G	65,000	3,403
Skogstad D W	22,287	2,253
Skolrood R W	30,673	2,669
Skrypnick W J	23,977	
Skuce D T L	29,804	365
Slack J	24,839	
Slade N D	15,557	
Sleigh J A	10,056	
Sleigh T V	17,321	
Slievert M W	4,643	129
Sloan C	11,594	
Sloan J J	5,144	
Sloan V L	18,007	3,623
Slobodian M S	17,110	34
Slusarchuk M A	27,892	721
Slusarenko A L	25,487	
Small F E	17,231	
Small W J	23,907	1,267
Smart B J	17,519	
Smart S D	142	
Smedley R A	4,998	
Smeeth N	21,010	
Smeltzer B J L	1,133	
Smeltzer H L	28,110	
Smerychynski L J	21,675	105
Smetanuk L	26,877	
Smigel J	23,585	26
Smit K M	21,570	
Smitas R	22,240	
Smith A	17,332	
Smith A A	29,772	
Smith B	29,153	
Smith B	21,937	
Smith B A	15,696	
Smith B B	23,845	
Smith B C	3,028	
Smith B W	17,784	4,461
Smith C	15,931	
Smith C	19,564	80
Smith C A	6,930	
Smith C F	29,215	13

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Smith C J	27,544	38
Smith C P	19,563	
Smith D	18,439	
Smith D A	24,733	250
Smith D G	26,528	
Smith D L	16,306	
Smith D L	16,838	185
Smith D M	18,724	271
Smith D V W	26,225	
Smith E E	26,369	
Smith E J	22,974	6,212
Smith F W	14,159	
Smith G M	24,340	
Smith H L	23,264	
Smith H W	33,339	
Smith J	33,340	1,136
Smith J	16,550	53
Smith J	27,688	
Smith J D	4,984	
Smith J G	24,261	216
Smith J M	3,732	
Smith J P	14,266	
Smith K A P D	65,000	787
Smith L	16,657	
Smith L	15,302	
Smith L B	17,874	
Smith L J	4,590	
Smith L M	34,975	47
Smith L M	27,492	
Smith L M	23,174	572
Smith L M	17,813	
Smith L S	594	
Smith L W	65,000	768
Smith M A	24,085	
Smith M E	5,935	
Smith N A M	30,881	1,120
Smith O E	24,975	660
Smith P J C	24,918	
Smith R A	18,761	
Smith R G	17,525	
Smith R R	33,631	148
Smith S J	27,740	12
Smith S L	15,442	587
Smith S R	38,781	355
Smith T	23,653	
Smith T C	65,000	5,050
Smith V J	19,641	
Smith W C	15,480	
Smith W S	30,319	142
Smuntan D A	27,526	12
Smyth D I	65,000	7,362
Smyth J C	12,837	
Smyth R A	23,230	
Sneddon J	12,552	
Snell M	21,844	29
Snow R W	32,918	
Snowdon F I	17,318	281
Snyder V V	8	
Soames M	10,000	
Sobol S M	18,419	
Soderberg M	13,483	71
Soehn P A	24,636	
Sohocki F	25,006	
Solon W R	32,772	187
Somerton A W	30,320	2,127
Sonneveldt M A	25,684	
Soon F	27,600	501
Soper M C	92	
Soper S	22,316	1,158
Sophonow C	14,443	
Sorensen A H	22,624	162
Sorensen G L	26,632	
Sorensen M	30,393	2,898
Sotkowy J	15,634	
Sound F G	31,043	750
Sound K K	26,562	12
Soward S M	8,342	
Spalding E L	25,206	
Spani D M	17,996	
Sparkes G B	27,531	65
Sparrow E R	25,720	
Sparrow M G	24,953	
Spear P B	26,324	
Speed C L S	17,337	
Speed R E	15,422	
Spence A J	38,314	57
Spencer B J	436	
Spencer D R	23,750	
Spencer E	44,074	10,606
Spencer J D	16,210	407
Spensieri M	17,859	
Spensley M D	2,503	
Sperle J	17,228	234
Spetch M M	28,669	
Spicer M W	2,100	
Spielman D R	24,363	
Spies L	18,078	52
Spindor J A	24,889	
Spode K J	28,189	
Spouler D A	15,167	
Springer G R	25,716	
Spruce J H	30,102	151
Spry J L	4,227	
Spurgeon S M	23,583	
Spurr H A	25,822	
Squance D M	34,829	416
Squire S E	4,317	
St Hilaire J	15,881	
St Michael S A	23,174	
St Pierre L	25,179	
Stabler J C	27,445	749
Stabler P J	34,747	523
Stables V F	28,617	4,808
Stacey R G	46,107	2,170
Stack C	18,257	
Stade M W	18,552	150
Stadnyk S L	17,563	
Staff S	18,260	
Stafford A	27,050	
Stafford G G	25,783	
Stahl I M	22,320	265
Stahl W F A	26,594	1,222
Staines D	15,662	
Stallard D G B	27,633	165
Stamberg J	320	
Standbrook D	522	
Standish B M	23,983	
Standish C P	23,911	7,705
Stankovic Z Z	23,821	
Stanleigh A	22,297	595
Stanley H L	9,458	125
Stansfield D	24,990	206
Stanton D W	13,656	
Stanway J P	30,646	
Staples C A	25,236	71
Staples R G	46,041	117
Starink H W	36,509	5,236
Stark B D	10,970	
Stark F G	19,031	
Statham A G	28,631	
Stathers L	29,188	125
Stead W S J	27,644	
Steele B	17,192	
Steele B E	25,194	
Steele B E L	23,304	
Steemson W E	21,772	
Steen W	7,163	
Steeple H L	17,141	
Steeves R W	26,122	
Stefanyk L D	31,236	190
Stefanyshen D	13,256	
Stefanyshen M E	25,718	
Steggles V	26,225	166
Stein W H	42,087	299
Steinbrecher J C	27,152	
Steingart F J	26,972	48
Steinhauer D	2,394	
Steinhauer R	32,683	
Steininger D	15,941	
Stelmaschuk R D	29,603	
Stelmaschuk W J	36,894	878
Stelting E H	27,530	
Stemler M I	27,403	185
Stemler S	18,796	197
Stenquist B	1,093	
Stenson K L	4,834	
Stepanick M	16,351	
Stephens B W	25,014	
Stephens C G K	24,603	
Stephens G K	19,012	
Stephens S J	8,977	990
Stephens W G	27,293	65
Stephenson D M	20,698	91
Stephenson S J	24,939	
Stepney K J	4,013	
Stevens A G	37,164	
Stevens B M	23,687	1,558
Stevens F G	32,642	237
Stevens H A	32,808	2,460
Stevens J	32,863	115
Stevens J	17,935	
Stevens L M	1,894	
Stevens M	25,795	
Stevens P A	19,064	
Stevenson B E	27,657	1,133
Stevenson D K	37,100	4,404
Stevenson H G	42,952	283
Stevenson L	29,060	140
Stevenson L M	17,479	845
Stevenson R E	31,429	8,462
Stewart A H	34,813	487
Stewart A M	62,145	1,410
Stewart E J	18,705	4,436
Stewart F M	17,650	
Stewart F S	22,581	
Stewart G O	65,000	2,122
Stewart G W	16,471	
Stewart H	23,899	34
Stewart H A	17,133	
Stewart J	1,094	
Stewart J A	23,667	
Stewart J B	24,970	
Stewart J D	49,328	2,388
Stewart K A	27,682	509
Stewart L	43,920	8,263
Stewart L	279	
Stewart L D	4,587	
Stewart L G	17,926	61
Stewart L J	29,084	1,659
Stewart M J	7,139	
Stewart P N	24,875	
Stewart T J	20,684	
Stewart T M	20,484	
Stewart W D	49,658	
Stewart W D	24,380	
Stewart W F	45,944	500
St-Germain D	32,247	1,038
St-Hilaire R	15,389	
Stich K D	18,446	
Stieb A P	4,161	
Stieb D M	13,705	
Stieda R H E	37,580	916
Stiles R J	22,134	
Stiles S A	26,051	
Stiles T A	31,909	862
Stiles W C	3,000	430
St-Jean R G	10,873	12
St-Mars V J	21,440	
St-Pierre P	51,400	2,395
Stinson F L	50,022	601
Stirling M	21,773	96
Stirling S	48,067	1,146
Stirrett K J	13,984	
Stobbart A	13,977	
Stobbe B G	40,616	2,418
Stock E C	25,693	
Stockford D R	26,312	38
Stoessel A R	17,257	
Stokes C	21,085	2,266
Stolte K W	23,603	
Stone A G	25,603	
Stone C A	18,442	
Stone D	32,912	153
Stone G D	26,573	
Stone J	26,075	
Stone K G	29,361	628
Stone S	17,165	
Stoneman G V	14,046	
Stoneman S R	25,294	
Stoner L J	27,394	
Stones D E	22,987	76
Storti G	4,636	
Stowell S	4,984	
Straiton D E	24,876	192
Straiton D M	22,577	1,234
Stratton F R	6,173	
Street R	17,961	96
Street W S	29,699	1,902
Strickland L C	11,955	
Stringer A R	23,858	
Strocel M L	32,438	19
Stroeder D	17,080	
Stromberg-Stein S	33,972	4
Strong B	24,977	
Strong C D	36,310	586
Strong R T	27,545	
Struk J T	22,404	
Strukoff E	752	
Struthers J	44,536	5,881
Strutinski W	28,368	
Stuart J A	17,967	1,127
Stuart L J	17,457	
Stubbs D J	18,324	
Sturch D H	54,700	1,028
Styan M L	19,649	
Styles M S	3,538	
Sugden H	21,680	
Sulentich R J	21,024	
Sullivan B M	54,667	1,903
Sullivan G W	19,970	
Sullivan M	9,680	
Sullivan R D	29,401	
Summers P E	15,634	
Sumpton J E	26,120	1,865
Sun S	15,583	37
Sundby G D	16,341	12
Supeene P G	10,136	
Surgenor L H	16,062	
Surguy D K	21,340	3,215
Surridge E L	1,875	
Surridge J R	38,016	201

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Sutherland B R	24,690	
Sutherland C L	3,320	
Sutherland M A	23,700	
Sutherland R B	28,441	
Sutherland T R	24,386	
Sutton A E	17,443	18
Sutton B L	19,376	
Sutton C	17,734	
Sutton D W	39,679	200
Sutton J A	44,709	6,410
Sveinson L J	24,942	
Swaab S	36,481	3,092
Swadden J P	21,300	
Swan E P	8,676	
Swan J A	14,216	
Swanberg S O	26,643	
Swanson B F	23,195	
Swanson D R	27,096	96
Swanson J K	5,972	
Swanson R M	27,267	
Swanson W L	6,195	
Sweeney C M	60,829	217
Swenerton L	15,812	
Swinford D J	24,369	
Switzer J W	23,271	255
Switzer W M	18,031	
Swords J	11,936	
Sykes G C	25,932	
Symington R A	22,404	265
Symmers S J	33,691	3,773
Symons M H	4,696	540
Symons T D	6,087	178
Syred D V	19,909	
Szabo C	609	
Szakun J D	12,238	
Szeto S L	23,701	
Szilagyi M E	14,739	
Sznadel D	17,483	
Szpitun T J	11,268	17
Szuuts B	17,853	18
Tabin T J	50,686	58
Taggart V J	65,000	740
Tait M M	32,388	17
Takahashi E	4,269	
Talarico S	30,341	1,126
Talbot H L	17,969	50
Talmey L S	25,298	24
Talmey R M	25,699	
Tamminga F W	27,078	303
Tanaka D Y	9,109	
Tanaka K E	18,973	
Tang I K M	24,392	
Tanner J C	24,844	
Tarala J W	25,424	
Tarcea W J	24,840	
Tasker H K	2,100	
Tate B	40,589	
Tate L J	2,883	
Tate R B	28,669	189
Tattrie W E	900	44
Taudin-Chabot H	27,279	
Taulu M F	1,051	
Tauson T M	4,387	52
Tavernor C B	37,100	1,877
Tayler J	21,432	
Taylor B D	23,910	
Taylor B J M	27,654	
Taylor B L	24,015	4,446
Taylor C	26,152	
Taylor D A	5,860	
Taylor D L	16,341	
Taylor E M	31,795	1,163
Taylor F W	30,772	7
Taylor G	5,796	
Taylor J D	19,970	
Taylor J E	25,516	5
Taylor J M	1,050	
Taylor L J	37,100	182
Taylor M J	31,241	896
Taylor R E	36,996	175
Taylor R J	27,476	
Taylor S E	18,327	819
Taylor S J	26,269	
Taylor T S	27,621	5
Taylor W A	25,450	
Taylor W P	14,004	
Teager L R	3,495	
Tearoe C	2,221	125
Tebbutt L V	18,635	519
Tedder N G F	22,003	654
Teel L	2,727	
Teeple C N	22,934	
Teeple N G	19,265	389
Teichgrab J	28,330	
Teichgrab P J	29,980	
Teigland G A	3,286	
Teigland R J	25,223	
Telling R G	27,476	1,513
Temple E P	27,385	
Templeman S F	16,121	1,676
Templeton J W	24,752	341
Ter Brugge W R	5,589	
Terai D T	17,204	
Terepocki J R	15,058	
Terrana A M	23,614	220
Terris D	10,991	
Terry K B	26,000	7
Terry P W	22,888	172
Teshima V J	17,574	291
Teslyk J A	732	
Tetlock E C	15,898	
Thackoorie P N	30,173	22
Thackray D G	20,756	1,348
Thelin T E	25,672	175
Thelner T A F	24,529	
Theriault E P	25,512	
Thibault G M	24,607	
Thiel M J	33,523	231
Thielmann G H	27,648	50
Thimsen C L	22,780	
Thimsen P J	40,180	3,022
Thistle A R	23,641	
Thistle G I	18,621	981
Thistlethwaite M	17,563	
Thody S M	7,064	
Thomas C	4,941	
Thomas C W	1,200	215
Thomas E K	9,445	
Thomas G M	20,231	103
Thomas G W	26,985	
Thomas H F	65,000	1,819
Thomas J	4,859	191
Thomas M J	23,116	
Thomas P	15,841	125
Thomas R A	35,933	1,063
Thomas R N	23,138	1,365
Thomas S	28,232	
Thomas W P	23,862	8,232
Thompson B J	55,438	640
Thompson B K	26,136	
Thompson C L	18,686	1,820
Thompson D	18,451	2,969
Thompson D F	6,310	1,486
Thompson G	19,403	
Thompson J E	25,377	29
Thompson R J	26,871	
Thompson R R	15,330	
Thompson R T	23,222	
Thompson S	16,665	464
Thompson S B	19,663	
Thompson W W	32,016	180
Thomson C	26,492	
Thomson C	23,785	58
Thomson G E	31,070	192
Thomson K S	13,360	
Thomson L	21,864	11
Thomson M E	16,218	
Thomson M I	24,790	31
Thomson R A	24,542	
Thomson S A	21,267	
Thomson S R	31,308	218
Thoresen H A	16,770	
Thornton D D	1,367	
Thornton H M	58,164	110
Thorp J C	23,440	
Thorson H	28,329	
Thorvaldson S A	53,895	1,848
Thoss S	27,749	16
Threlfall B A	23,733	
Threlfall B R	1,894	
Thrift J E	14,581	273
Thring H H	313	
Thwaites C	17,951	
Thwaites J R	22,504	
Tibbles J S	25,856	80
Tickell D R	32,524	
Tickell J K	23,525	116
Tickner B H	25,648	54
Tidd R	32,922	3,777
Tiefisher C	16,988	203
Tilden E	15,845	
Tillapaugh S J	27,420	154
Tilley G D	33,429	5,906
Tilley M J P	873	
Tilt P W	30,274	
Timmins L K	156	
Timms R L	22,154	
Tippe R C	27,442	196
Tipper P E	18,189	154
Tipple L M	1,410	
Titus J E	17,824	
Tkachuk J A	29,868	
Tobin W	23,814	
Todd J	28,695	
Todd M W	27,333	
Todd P O	24,678	
Todd R A D	27,633	20
Todd R T	22,491	
Toews L D	25,629	
Togneld J	1,171	
Tolhurst G E	42,968	350
Tollefsen A	15,057	
Tolman D	20,328	
Tolton V K	8,151	332
Tomalty E	2,848	
Tombe D M F	24,719	
Tomlin R N	6,621	
Tomlinson A R	41,425	244
Tomlinson D L	27,154	419
Tompkins B J	15,576	
Toms W B	20,092	
Toner G R	25,314	
Toole G M	1,200	403
Toombs D L	39,478	35
Toombs D S	24,282	
Toombs R D	26,264	
Toombs R K	27,682	308
Topham K	14,297	
Toplak G J	21,683	
Tottenham M	14,744	18
Tough J I	18,748	
Tough N B	19,970	
Tourond D-L	139	
Townley D A	31,309	
Townrow E J	5,932	
Townsend D	23,174	77
Townsend D A	17,889	
Townsend T F	27,507	
Tracey J K	15,183	
Traher G S	9,359	720
Tranter B M	29,278	
Traverence C	4,131	
Treacher A	7,492	
Trenchard M L	17,318	
Trenholm D E	4,742	
Tresidder F E	32,805	398
Tressel L A	19,120	
Trigg D	27,654	
Trinder T	1,301	
Triplett G W	32,482	114
Triplett M S	11,159	
Troche S	23,026	
Trotman H	27,449	
Trott R L	27,105	19
Trott S C	18,260	
Trottier A A	29,612	
Trottier E J L	32,990	138
Troughton A J	30,682	817
Trudgian J	32,100	
Trueman E C	22,550	
Trulsen J U	26,002	
Truman F S	32,300	
Trustham R R	27,446	28
Tryon H M	8,696	1,548
Tsoukalas L C	29,690	396
Tuck G G	72	
Tucker E N	23,090	7
Tucker S L	1,090	356
Tugwell B A	900	
Tulman D O	21,680	
Tupper K L	18,023	
Turcott M D	17,275	
Turgeon P J	8,425	
Turk D A	12,597	
Turlock S M	18,523	66
Turnbull D T	23,597	14
Turnbull L L	11,065	3,263
Turnell B J	24,325	
Turner A C	27,502	19
Turner B R	23,364	16
Turner C D I	12,317	
Turner F P	28,178	
Turner G A	412	
Turner I	23,357	475
Turner J M	25,634	
Turner J W	2,422	
Turner K	22,736	120
Turner M	2,998	
Turner M A	2,467	
Turner M J	17,512	
Turner S J	18,528	
Turner W A	47,335	2,849
Turpin E A	26,073	
Turriff G N	53,988	232
Tuura H O	24,698	
Twamley M A	12,750	
Tweed R L	18,873	634
Tweedale R	49,011	1,383
Twerdun D L	17,555	
Tyller G	24,713	
Tyndall K A	28,306	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Typusiak W R	14,029	431
Tyson T	30,068	375
Ubukata P J	16,592	
Ulch C H	31,204	
Ulley D K	16,668	95
Underhill S	27,101	719
Underhill W J	9,487	
Underwood M E	14,844	
Unsworth D A	145	
Unterman D	17,791	376
Urlacher D G	1,607	
Utendale S S G	29,351	
Uttuslien K I G	28,473	
Uyesugi V T	25,019	
Vaillancourt D H	3,771	
Valcourt B L	14,895	
Valentine F	16,145	
Vallance S L	3,767	
Valpy C A	24,844	235
Vamplew D M	65,000	2,169
Van Borek A S	13,202	
Van De Putte P C	25,800	149
Van Der Lee C J	27	
Van Der Zalm A M	18,775	
Van Ooyen P A	11,325	
Van Raes P T	9,437	
Van Staalduinen E	16,920	
Van Stolk A G	25,012	
Van Tankeren J B	15,451	
Van Tunen J F	17,081	
Van Twest C	42,121	4,713
Van Winkle P	14,772	
Van-Born B J	2,590	
Van-Campen A W	27,526	137
Vance J E	22,495	
Vandenbrink C	23,060	
Vandenbrink J A	4,192	322
Vanderkuip R	18,982	
Vanderwall D	4,446	
Vangelder J H	25,714	
Vanhaaster P A	13,380	142
Vanherk M	4,973	
Vannerus R S	23,561	
Van-Staalduinen H	26,779	
Vanston C F	24,050	47
Vanswieten G P L	28,950	72
Varcoe D E	28,355	
Varcoe J B	65,000	600
Varga F M	27,416	
Varga M K	17,676	
Varila C	2,153	
Varipati L	38,491	191
Varma N K	44,760	189
Vayda J	26,215	182
Veinotte T R	1,510	
Veldhuis B	18,246	
Venditti M L	9,684	
Venema W	27,293	211
Venn D K	25,750	
Vere P E	29,918	463
Vereshagin N	16,362	
Verhulst J H	29,202	
Verigin K	14,772	
Vernon P	22,381	
Verrall D A	13,438	1,161
Verrier M B	21,951	
Verrier P	67	
Versaevel L M	27,546	124
Verwold M	11,077	
Vickers J	12,672	
Vickers J T	25,875	
Vike E D	20,746	57
Villanueva L A G	11,761	
Vince D G	23,884	45
Vincent B L	7,800	884
Vincent E M	2,400	163
Vineyard A	13,975	37
Vinge B C	2,571	
Vinge R J T	42,081	11,195
Vinge S D	8,611	
Vining R K	38,880	1,699
Vink G	25,925	
Vinson A N	25,810	2,377
Vipond N C S	4,415	
Vitalis E	18,296	
Vogt E	11,594	
Vokes John B	27,959	1,359
Volker E E	9,596	
Volrich N K	23,024	
Von Schulmann B	17,184	
Von-Wittgenstein M	27,323	147
Voss J D	1,691	410
Wachowicz N	18,393	
Waddell S B	16,433	429
Wadden E F	25,647	204
Waddington J	34,740	2,405
Wade G W	17,855	
Wagar J D	24,253	
Wagenaar A	10,946	
Wagner L G	29,588	
Wahlroth K	19,081	123
Wain S	20,047	
Wainwright G	11,232	
Waite-Owens S E	18,933	136
Waithe T J	34,812	
Wakefield J M	19,662	580
Wakelyn L A	14,585	
Walcott A	15,932	
Walker A T	29,469	255
Walker C I	65,000	3,829
Walker D E	27,865	
Walker D R	29,602	19
Walker J	17,391	
Walker J E	481	
Walker K B	19,970	
Walker K J	545	
Walker L G	21,604	
Walker P L	26,750	
Walker R D	47,988	581
Wall A L	24,113	907
Wallace B T	26,245	
Wallace D C	22,978	
Wallace D G	3,637	
Wallace D J	17,043	
Wallace F H	22,794	
Wallace H B	19,544	
Wallace I B	5,869	
Wallace L A	2,464	
Wallace R	27,321	
Walls S	17,715	
Walsh G F	3,264	
Walt B G	21,421	427
Walters C	22,400	
Walton R J	23,173	
Walton S	7,319	
Wanless J L	25,879	292
Want G W	23,701	
Warawa R E	30,018	
Ward A	16,938	
Ward C M	9,170	
Ward D W S	22,750	3,206
Ward F H	6,935	
Ward G L	8,423	161
Ward J W	25,441	
Ward M T	9,182	206
Ward N R	12,765	
Ward S	240	
Warde I A	21,156	
Wardel D	17,300	
Warden R W	30,111	15,437
Wardill S H	65,000	2,139
Wardle P M A	21,417	
Ware D C	20,889	
Wares L	4,640	
Warhurst J N	13,729	
Wark J R	28,948	320
Warkentin J	27,137	
Warman P	5,279	
Warner D	38,676	398
Warner R A	21,679	
Warren C	17,368	
Warren C H	27,791	55
Warren D	63,756	9,022
Warren J M	23,025	
Warren J R	18,691	
Warren M J	17,004	
Warwick L P	18,135	
Wasson C P	24,385	
Wasylenko T	23,392	
Watch B R	24,251	
Watchorn M B	16,559	
Waterfield B S	20,422	2,459
Watkins B J	2,563	
Watson B A	23,967	156
Watson S M	4,230	
Watt C S	54,805	1,267
Watt D A	33,709	
Watt G	27,152	326
Watt G T	32,546	379
Watt L K	25,332	
Watt N R	31,189	
Watters S A	20,739	
Watts C I	3,190	38
Watts R E	28,857	3,991
Watts R J	25,879	
Waugh B D	6,179	999
Waurynchuk D M	65,000	10,629
Wawryk R E	21,514	2,062
Wayte J R	36,346	2,000
Weatherhead D L	27,356	314
Weatherly D H	2,252	
Weaver F	29,348	
Weaver J M	15,801	
Webb D B	2,254	
Webb D R	25,241	444
Webb G C	21,453	182
Webb J L	24,904	493
Webb T M	22,359	
Webb W W	2,915	
Webber J C	27,605	
Webber T C	25,845	3,090
Webber Y A	25,439	
Weber G A	41,949	780
Weber J C	19,932	200
Weber M M	23,376	
Weber M R	14,673	
Weber R	16,940	45
Weber S	8,220	
Webster A W	23,221	
Webster V	3,428	
Webster Y S	25,150	
Weddell B C	60,390	1,437
Weddell G	31,672	142
Wedell E R	28,183	711
Weedmark D	9,732	
Weedmark L	17,361	
Weeks D G	19,638	201
Weeks E H	13,786	
Wegelin G E	21,696	
Wegener R C	26,419	307
Weibelzahal T J	26,709	803
Weiberg R	3,978	
Weinberger B J	23,927	
Weinmann E	23,601	
Weir C A	21,950	
Weisbrodt L H	17,269	
Weise L	12,889	
Weishaar R	21,998	
Weisner D	19,073	
Weiss H J	34,843	
Weiss J M	19,994	131
Weiss S D H	18,956	
Weitzel H F	47,967	284
Welcher S M	17,716	405
Wellman F	24,767	
Wells C G	15,917	
Wells G P	19,183	190
Wells R	22,337	3,349
Wells S	23,114	
Wells V A	21,432	196
Welsh D	20,291	650
Wendel M	15,959	
Wenger D L	18,098	
Weninger M	7,581	
Wenn B P	28,087	
Wenzel K D J	15,040	
Werbecky J P	20,229	2,980
Weremey A B	24,542	754
Werier J F	6,463	
Werry A B	24,834	
Wessa D	14,978	
Wessell S H	33,352	
West C J	19,297	
West J	15,657	
West S M	63,318	
Westcott C C	26,745	
Westcott M R D	1,500	79
Wester C R	335	
Westhora D M	18,836	
Westin K S W	24,587	
Westlake H	2,762	
Weston J A	17,635	741
Westrop S J	18,583	26
Wetherell S	657	
Weymes G J	15,586	
Whalley D E	25,548	18
Whalley W R	1,500	121
Wheeler B	21,725	1,348
Wheeler C	15,393	
Wheeler J D	4,287	169
Wheeler L J D	2,775	
Whelan K M	26,479	514
Whelan M A	2,136	195
Whelan P D	37,455	6,981
Whitaker I E	18,853	95
Whitbread W S M	25,000	
White C G	14,000	414
White D	26,111	2,328
White D J	24,546	
White E	22,903	
White H A	65,000	1,625
White J D	22,936	
White K A	48,717	1,444
White M	4,707	
White M I	18,761	197
White M P J	22,968	
White R	1,403	60
White S E	10,211	
White W B	23,987	
Whitecross J A	16,255	
Whitehead E M	8,715	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary $	Travel $
Whitehead L J	27,740	
Whitehead P	24,802	
Whitelegg M	10,510	
Whitlam J D	25,767	
Whitmore A J	900	
Whitmore J A	17,012	
Whittaker R E G	26,182	2,327
Whittell H	23,967	
Whitter D	16,707	
Whitton P	32,252	401
Whitworth J	22,527	
Whyte H D	96	
Wick N J	7,238	
Wickes D D	3,396	
Wickham G A	19,300	
Wickham J H	25,912	
Wickson C G	12,463	
Wiebe A	25,743	265
Wiebe J	40,632	
Wiebe R	23,146	54
Wiedeman D E	26,554	
Wiedeman M B	19,873	
Wiedermann K	15,414	
Wiege E	900	
Wiens E A	25,969	
Wiesner V E	23,780	381
Wight D	26,354	23
Wight D F	28,187	100
Wight J E F	6,161	
Wilander C	20,484	
Wilander G	976	
Wilander N	26,120	
Wilby P M	326	
Wilcock G D	17,632	
Wilcock M J	25,644	
Wilcox M	8,768	
Wildeman K	28,113	
Wilding S	23,833	182
Wile C A	871	
Wilfert J D	32,990	
Wilfert L M	5,306	
Wilk J S	21,010	339
Wilken B	20,559	
Wilkes D G	12,516	
Wilkins C G	23,841	502
Wilkins P G	27,045	
Wilkinson B	21,460	
Wilkinson P D	18,263	
Wilkinson W L	26,670	
Williams A A	24,325	
Williams A W	5,786	
Williams B	23,854	388
Williams B K	23,150	
Williams C A	18,996	
Williams C D	18,928	
Williams C J	24,601	
Williams D E	25,739	
Williams D J	19,643	4
Williams E	18,361	95
Williams G	31,980	357
Williams G B	1,200	114
Williams J	11,013	
Williams J	560	
Williams J A	7,786	
Williams L R	28,958	27
Williams R F	45,922	274
Williams S E	17,368	490
Williams S G	27,507	
Williams T C	13,870	220
Williams-Middleman R	22,840	
Williamson A	19,163	
Williamson B	31,218	
Williamson D M	11,202	
Williamson J L	27,423	
Williamson S M	17,886	127
Williamson W R	29,127	4,915
Willis L	15,875	
Willis M	1,885	
Willis P E	22,875	323
Willms A	27,983	24
Willson G I	17,306	110
Willows W	23,737	
Wills A	27,922	6,095
Wilson A L	23,602	190
Wilson B G	912	
Wilson C G	17,467	
Wilson C P	16,823	
Wilson D J	30,255	
Wilson J H	31,036	
Wilson J M	22,903	
Wilson L R	20,660	86
Wilson M	16,279	189
Wilson M J	3,210	
Wilson R	7,832	63
Wilson R	15,108	
Wilson R A	24,444	
Wilson R E	15,037	
Wilson R L	22,404	287
Wilson S G	36,491	70
Wilson W	5,548	
Wilper J J	23,708	
Wiltse J P	28,532	1,841
Wiltse R S	16,080	
Winchester R M	29,480	
Windrum W L	15,207	
Winfield B L	9,242	
Wing B	17,617	
Winkler D L	60,460	579
Winter A	27,771	666
Winter E P	21,448	
Winter W B	17,203	
Wise G	16,952	
Wise M	5,052	
Wishart C	17,041	
Witiuk L H	19,206	
Wohlgemuth D A	26,515	
Wolfe-Milner L	15,843	
Wolfram E	32,868	
Wolokoff G D	23,392	
Woloshyn D	23,896	
Wolsey G	30,412	159
Wolstenholme W L	8,365	
Wolthers M H	9,599	
Wong D	15,318	
Wong E	27,416	22
Wong G	24,418	
Wong L A	1,379	636
Wong V	17,671	31
Wood B J	18,313	85
Wood G W	24,678	
Wood J E	23,944	
Wood J H	21,985	
Wood L M	23,114	
Wood S A	18,422	561
Wood S K	5,420	
Woodcock S W	4,199	
Woodend J N	18,268	64
Woodhouse G R	19,684	
Woodley P L	19,471	
Woodliffe C J	65,000	2,877
Woodroff D J	18,733	33
Woodrow J D	30,949	251
Woods B P	24,071	
Woods C E	20,437	
Woodward E W	17,941	
Wooldridge R L	24,338	12
Woolger R J	28,589	4,805
Woolley H	30,217	
Worley D E	1,437	
Woronecki P L	21,581	
Worth S J	20,209	
Wozniak M D	24,014	
Wright A J	25,120	25
Wright B A	20,073	
Wright D G	27,489	6,508
Wright E G	30,117	178
Wright R	20,714	
Wrightman N R	27,613	1,303
Wruth A E	23,334	
Wunder A E	23,114	
Wunder A P	20,669	
Wunderlich C G	29,018	1,102
Wunderlich W J	41,856	235
Wyatt M J	22,233	2,820
Wyie P	21,939	1,993
Wylie W R	3,171	
Yacowar H N	58,225	4,963
Yalowega T M	27,472	239
Yamamoto K M	31,891	135
Yammy L	15,501	
Yan M	21,926	
Yardley J	10,971	43
Yardley L	20,484	
Yarker K A F	27,663	534
Yates B I	22,374	463
Yates F W	28,719	1,063
Yates J M	22,572	46
Yavorski J M	10,917	
Yeadon N W	26,811	
Yee J L	27,767	
Yeoh R	3,845	
Yeomans B H	23,692	
Yeo-West C W	24,984	
Yeung M	23,017	
Yewchuk A	17,931	
Yoshioka F	23,568	
Young D N	24,175	1,129
Young D R	9,867	
Young E J	27,409	40
Young I E	15,196	
Young J M	27,989	180
Young J M	15,240	
Young M	17,605	
Young O T	17,777	2,447
Young R E	27,733	12
Young R K	1,765	
Young R W	18,809	
Young S T	17,532	
Young W A	38,334	197
Younger E	2,290	
Youngren A B	16,223	36
Yuile W J	32,340	1,315
Yule W	23,476	566
Yurkovich J R	7,086	
Yurchuk G	23,297	
Zacharuk D A	32,736	319
Zak H J	15,824	
Zalubniak P I	23,984	
Zaner S	27,243	
Zapp M	21,226	
Zarbrook P	4,774	190
Zawada C	17,877	
Zaytseff L S	25,784	
Zazzara A	5,896	
Zecchel A J	27,568	21
Zelichowski B	19,123	25
Zellick P A	6,099	
Zichy R E	27,967	25
Ziegler V	20,973	126
Zillwood E F	13,567	326
Zimmer F I	22,951	
Zimmer S L	18,002	
Zirk J	7,622	
Zorn, O H H	16,688	
Zylan, J L	15,050	21
Transfers, other ministries	278,646	26,648
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		2,379,222
	136,312,646	5,057,488

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

	Salary $	Travel $
Hewitt Hon J J Minister	20,025	9,319
Hyndman Hon P Minister	12,540	4,555
Bodkin J Deputy Minister	73,169	11,953
Abbott B	16,289	
Aboussafy R M	24,998	982
Adam V K	19,014	
Adamic A J	26,792	
Addison H M	26,607	1,656
Aderma E	17,391	
Adrian V I	17,614	
Affleck E L	17,580	1,541
Agostino D	18,112	
Albright M J	16,290	
Albury W E	20,127	
Allen B J	14,790	
Allison R A	26,842	1,271
Amsden P	2,082	
Andersen D E	50,985	4,078
Anderson J K	27,764	1,670
Arnold S	226	
Arsenault R	17,967	
Ashd I	16,068	
Asmundson G	27,517	
Athwal S	27,630	1,953
Atkinson H F	40,629	6,508
Attmore W	29,763	1,240
Au A C	40,331	
Babiuk J R	18,247	
Badior A A	31,783	4,840
Bagot J M	1,186	
Bailey N C	23,692	153
Bainbridge C G	31,472	2,837
Baker J	15,940	
Baldwin T N	28,391	2,270
Ballantyne L A M	28,470	2,231
Barton E V	15,229	
Baresch A J	17,636	
Baskerville F M	26,910	2,267
Bateman M L	13,467	
Battison B D	14,878	4,532
Baum G V C	26,384	6,137
Bawden N	18,500	
Bayerthal H P	25,543	
Beattie R C I	40,259	2,759
Beaudry L L	16,313	22
Beckwith B E	18,302	
Beland C	15,655	
Belanger C J	17,766	
Beninger P	5,136	
Bennett B	7,763	
Bentley L A	18,027	
Bergen J	9,521	
Bernardet T	22,882	657
Berryman M H	15,629	
Bhatia N	16,396	
Bhulp M	18,247	
Bignell M D	16,578	
Blonde G	18,836	
Bobbin R H	29,297	4,193
Bohn S M	16,689	
Bohoslowich D L	21,933	
Boivin A G	31,568	367
Boland L M	19,823	
Boughey S	14,730	
Bowles R	15,196	20
Boyd J A	11,952	
Boylan J J	17,891	
Boyle S L	15,455	
Bradley S	17,461	
Bremner E	16,032	
Broadhurst L E R	15,430	
Bruneau S	3,050	
Bruns M	9,317	
Bullock K	1,499	
Bullock R L	61,116	5,553
Burleau J M	15,192	
Burrell E	25,623	
Burton B R	1,446	
Buxton W C	32,364	119
Byrne D M	18,038	
Cagna L	14,111	
Cain J E	16,071	
Campbell B C	1,131	
Campbell D W	31,322	
Campbell K	12,368	
Campbell M	16,086	
Campbell S L	2,022	
Campbell V	17,530	
Cantell E T	63,541	
Caouette F R	31,035	198
Capek D	11,369	
Carle D	17,273	
Carruthers A M	15,721	
Carruthers D	14,455	

	Salary $	Travel $
Carruthers D	15,559	
Carson A	18,542	44
Carson L M	8,216	
Carter M	16,715	
Catterson D	16,949	
Caul M	18,508	217
Cawthra J	16,306	
Chamberlain A	5,860	
Chamberlain K	13,338	2,506
Champagne E A	18,384	
Chan J	17,273	
Chan R	19,804	591
Chang A	17,946	
Chanin D K	26,616	1,894
Chard G	18,677	
Chaworth-Musters P	30,961	1,466
Chen S	2,665	
Cheung W	16,253	
Christensen D	2,120	
Chura J P	28,517	1,797
Clairmont G	26,571	76
Clements R J	28,460	3,464
Clermont F	16,402	
Cliffe D D	42,060	8,872
Clode C	17,640	
Coldwell K R	20,044	12
Coldwell K W	37,493	1,033
Collier W T	35,016	
Collins P A	18,923	
Collison R	18,325	119
Comeau B	32,227	1,067
Cooke S	17,271	
Cooke S G	32,397	1,565
Cooper M	17,961	20
Corby E M	1,107	
Corder G S	27,047	2,561
Cormer R	19,453	466
Courteau R J	25,102	130
Cowan D J	16,389	1,069
Cox S L	7,846	
Crawford M	10,941	
Creasy W	15,944	
Cronk P J	16,939	
Crystal M	17,266	
Culhane D	6,279	
Cummings D L	15,320	
Cunningham C	8,465	
Curtis M L	4,222	
Dahlin S	27,406	854
Danilkewicz A M	17,972	162
Davidson L A	25,819	2,013
Davis S L	5,656	
Dawes D	16,597	
Day B	16,582	
De Faye R	30,007	1,382
De Meulemeester L	3,198	
Degen L P	32,984	5,090
Del Val-Lau H R	263	
Dewell R	23,924	
Dhillon J	17,402	
Dibley A	35,084	2,958
Dilworth H A	30,685	958
Dotery R L	37,514	3,042
Douglas C J	17,523	
Douglas M E	19,644	
Downs C A	18,784	12
Doyle B M	18,070	
Doyle J H	18,049	79
Dryden C S	15,672	235
Dube L	4,058	
Duggan R	13,941	13
Duncan P	19,970	
Dundas K J	2,726	
Dunning G	19,697	
Durand-Hutchinson D	16,581	73
Durose D A C	16,085	
Dyer B A	18,799	
Earl C	15,135	
Eastick B R	17,972	
Edgar J D	50,887	6,644
Elio B	15,876	164
Ell C W	13,637	
Elliott K L	26,863	572
Ellis V O	16,559	
Ellsey D V	15,884	
Elwell G	13,110	
Emlick P	16,624	
English I	17,342	
Evanson H D	26,713	2,675
Fall A F	30,437	3,727
Fagan P E	51,678	7,618
Fairbrother A F	29,140	1,911
Fallis K F	19,000	
Farr A K	33,825	2,527
Feilder J K	6,386	
Felker B S	23,293	85
Fenn F	37,032	2,196

	Salary $	Travel $
Ferner G	4,590	
Field G	16,391	
Fielding A E	26,607	
Filion G M	21,548	
Finnie L	16,270	
Fisher E	1,413	
Fisher J V	19,721	
Fitzgerald J J	30,475	104
Flagg M J	17,248	
Flitton D A	18,134	614
Follett J	26,638	451
Ford K	14,955	
Foster M A	17,754	
Fournier M L	5,830	
Fowler R G	30,341	
Fox E J	22,550	37
Gagnon L	2,504	128
Geiger D L	8,383	
Galuchenko O R	34,924	3,338
Garraway S L	18,538	573
Gates S	16,899	696
George D	14,950	
Gerrard G E	21,918	
Gibb P L	26,233	302
Gignac J	11,994	
Gilbert D A	339	
Gill G Y	18,255	
Gillis A	15,940	
Glassford B	25,154	617
Gonsalves F	504	
Goode D M	18,260	
Goodfellow N E	33,191	180
Goodings S G S	59,875	6,757
Gorgupa W	33,205	
Gough I	15,580	
Gould R A	64,310	5,996
Graham M	18,106	
Grande E F	15,320	
Granger S A	712	
Green C	55,321	2,969
Green J A	19,225	
Green L	15,315	
Green O B	8,819	
Greenberg P C	18,433	
Greenwood C	15,320	
Greenwood J D	15,795	
Griffin G A	30,092	705
Guerard D	19,649	10
Gulbraa E	17,229	
Gullone S M	18,263	
Gurney M	15,320	
Guy J	28,531	31
Haaf J K	16,313	
Haley B L L	22,193	119
Hammill T D	54,661	3,967
Hancock K M	41,038	1,146
Hanson M	47,718	4,720
Harper G M	16,970	21
Harris F M	15,879	
Harris T M	17,245	
Hayter K M	11,229	
Hayward D	15,474	132
Heal-Driscoll C A	13,838	
Henderson A M	16,063	
Hennessey L J	17,293	
Hertslet S	16,241	
Hewson P	15,458	
Heye R L	2,698	
Hickson L A	15,900	
Hiebert K E	23,087	
Hill M M	18,189	
Hilton H M	30,843	278
Hirji S H	34,705	6,035
Hitchen I L	17,711	
Ho S	29,008	2,818
Hobbs A S	28,967	1,239
Hochstetter M	26,712	685
Hok L J	26,607	
Hollier D J	17,814	
Holmes A	16,394	
Holmes P	4,159	
Holmes U I	15,355	7
Hooge L L	12,203	
Hooge M	15,572	
Hope M	16,396	
Horgan A	17,701	
Horley E C	18,090	
Howard D W	16,085	
Howard G M	15,348	
Howell V	13,788	
Howk H H	29,560	2,907
Huck L G	49,717	562
Huebner M R	18,526	
Hughes K	16,468	
Hutchins A L	7,132	73
Hutchinson L C	17,171	
Ibbotson M J	21,283	

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS—Continued

	Salary $	Travel $
Irish H	19,644	
Irvine M I	7,139	
Isles M E	23,701	
Jairam M L	17,680	321
Jamal F	17,384	
Jarvis I E	15,721	
Jeune P	23,292	320
Jewitt E T	50,052	723
Jiles D	26,236	2,630
Johnson B	16,770	
Johnson G P	30,932	5,064
Johnston J	710	
Johnston M H	17,273	
Johnston S	4,691	
Jones J A	17,941	
Jones J E	17,891	
Jones P K	29,353	569
Jordan D J	23,063	38
Jorre-De-St-Jorre M	58,554	3,292
Joyce R C	4,098	210
Kamali A	18,257	
Karabilgin E M	26,753	22
Kay A R	19,644	
Kaye K G	19,783	
Kazmiruk C	14,561	
Keller G H	11,002	722
Kelly J T	31,336	1,108
Kerr A M	18,090	
Kielly C A	15,716	
King G	19,319	
Kirby E C	19,498	
Kirkman L A	1,102	
Kissinger A	1,242	
Klar L	15,299	
Knipe J	18,062	
Knopf H K	26,817	859
Kolousek H	15,380	
Komori I	18,753	
Kristensen I	15,289	
Kushnir J A	13,042	
Labelle R	19,001	
Laczina S	3,410	
Lafleur A M	15,898	6
Laing R B	3,605	
Laming E A	18,001	
Larmour P J	46,899	263
Larmour R	32,545	
Lavallee J A	17,307	
Lawrence J M	5,165	124
Leang C	16,496	
Leboutillier J	21,600	
Leclair N	17,190	
Lee J	2,184	
Lee M M	15,049	
Legg J J	31,969	1,409
Leong J	20,113	675
Levasseur R J	17,688	
Levin M	28,376	29
Liaw R	16,159	
Liesch E G	17,273	
Lightburn B	12,975	161
Lineman L	17,477	
Litke C A	15,533	
Liversidge T J W	24,424	1,888
Lo S M S	19,574	
Locke L P	16,937	
Lopes B	1,799	
Love L C	10,020	
Low C	19,010	
Low S S T	29,928	1,165
Lowden M	18,876	
Lowdon R J	36,182	2,083
Luby S E	615	
Lundell M A	293	
Lyttle J E	23,608	
MacArthur D W	26,607	2,762
MacDonald A E	15,564	1,055
MacDonald E M	31,658	
Mace K A	10,879	
MacKay A E	5,460	
MacKenzie C M	21,372	
MacKenzie D	19,644	
MacLean S I	32,096	5,111
MacMillan D J	24,639	
MacMunn W	42,840	1,681
Mah K	16,237	
Malcolm G	16,330	
Manak K	15,729	
Mander S J	28,739	1,146
Manhas D	19,378	141
Manikiam S T	15,892	
Manning N A	38,532	5,755
Mar M	16,334	
Marano V N	7,979	
Marks R L	12,857	
Marriott B K	19,414	
Martin L	29,560	1,361
Martini P	15,879	
Marx R A	23,053	
Masters R M	5,109	
Mater G D	27,939	2,220
Mauro M	18,032	
Maxwell L J	17,891	
Mayhew R L	30,963	
McAlpine C J	4,000	
McAndrew C E	34,455	4,495
McCormick B F	16,156	
McCulloch W B	43,968	1,594
McDiarmid T E	33,385	897
McDonald H	17,659	
McDonald R	592	
McDonald V A	13,484	
McFie G	4,432	4
McGee M	18,641	
McGovern P	29,558	22
McGuire R F	26,607	3,352
McHardy J	26,427	1,514
McKay T	2,226	
McKenzie P D	17,908	
McLauchlin B	12,641	
McMullen J	15,816	
McMullen M	1,436	
McNeil M S	2,178	
McPhee C	19,682	
McTaggart K V	10,116	
Medd D L	15,660	
Mengerink M M	16,232	
Metcalfe L	15,891	
Michaux C M	28,478	1,829
Millar J	28,583	
Miller S	15,638	
Millhouse A T	28,694	2,257
Milstone C	1,655	
Mitchell L E A	18,183	
Mitchell W H	529	
Molyneux G M	17,981	
Mont S	16,717	
Moodley I	15,768	
Moody J	14,964	
Moore G	17,153	27
Morgan J	16,959	
Moroz B J	19,945	
Morrison B L	14,997	
Morrow M A	33,191	394
Moses A	4,043	
Mueller I	23,889	
Mullis L J	25,819	798
Murphy P	32,102	7,137
Murtagh E J	23,531	122
Nagel J E	435	
Namikawa L	6,426	
Nault D L	4,405	
Neff M	15,997	619
Neff T	18,585	
Nelson D L	25,819	180
Nelson J B	16,254	
Nelson J P	16,602	
Nelson M L	17,268	
Newman P	226	
Ng S	29,171	641
Nicholls D R	29,390	1,869
Nikolich M	565	
Norcliffe R F	22,327	
Norton C	17,046	
Novak B	14,453	
O'Connor C	1,502	
Oleniuk C I	5,217	
Oliver D W	35,060	220
Olson A E	22,455	62
Owens L E	28,409	6,076
Page M M	18,872	
Pain S R	17,404	
Painter J I	9,974	
Palliser L	6,956	
Palmer J B	17,761	132
Pang C	18,099	
Parisotto P	26,913	
Parker C	4,065	
Parker H P	17,425	
Parrotta M	6,049	
Paterson S	3,156	
Patterson E C	28,939	4,108
Patterson D F	27,343	237
Patterson J D	68,098	3,319
Patterson R J	17,186	562
Pelle M E	17,882	
Penner V A	8,444	
Peramaki P E	19,004	
Perch J K	26,915	
Perri B	25,528	
Perry B M	28,393	
Peters C	16,986	
Peters D	13,061	
Peters D A	14,916	
Peters S	19,264	
Peters T	7,557	
Petillion A	16,085	
Philp J H	17,674	513
Pinckney T	6,937	
Plaxton C	17,955	
Pocklington G S	27,198	929
Pocock H M	29,385	
Post J H	19,134	
Post R W	23,334	1,839
Poulton M J	26,720	6,364
Powell P L	18,216	
Proctor V A	18,062	
Prowse I	17,265	
Pugh J	26,723	1,856
Purdy S	15,320	99
Qualey E M	12,926	
Quer I	2,156	
Rai H	3,088	
Ralph S I	1,361	
Ralphs W E H	17,962	874
Ramsdale E P	27,890	508
Rankine S	18,842	
Reardon E F	15,380	
Redwick W	31,968	
Rees M J	18,894	
Reid C J	17,929	
Reid P J	18,551	6
Renner M A	26,616	
Renold T	32,582	8
Richardson L M	193	
Richardson M	18,095	
Richdale L M	6,313	
Riva R J	28,482	1,077
Robertson T	26,470	2,068
Robson C G T	30,592	107
Rogers J	29,765	1,435
Rosales L	311	
Rosenthal J	16,008	
Ross A D	27,817	919
Rossander K	22,411	
Rourke W H	37,345	931
Ruscica P	1,328	
Ryder E L	17,461	366
Sager G	11,899	
Saiki F	17,127	
Sam L	16,427	
Sampson L	16,673	
Sandberg P	26,641	
Sanderson D E	16,005	
Sanderson M	27,164	183
Sashaw K W	24,591	
Schaefer W L	15,838	
Schneider T E A	13,984	
Scott M C	16,022	
Scudamore F	17,956	
Shain J	15,775	
Shaw J	14,232	
Shaw R V B	20,374	
Shearman H J	11,899	
Sheehy M	30,574	5,150
Sheridan K	8,270	351
Shimmin S C	21,718	284
Short K	291	
Short R	15,380	938
Shroff S	14,807	
Shum K	14,190	
Shumka L	17,312	
Sibbald E E	26,607	103
Sickman J M	30,592	
Sidhu P	20,185	
Sihota R K	19,289	
Sims R	18,749	
Singleton C	20,812	
Skinner F A	27,433	
Slater J	31,940	3,506
Sledz M A	18,158	326
Smillie C A	18,013	27
Smith E E	26,607	2,264
Smith E F	43,723	1,514
Smith F S	28,724	1,093
Smith H	15,078	
Smith J H	18,861	
Smith J P	14,764	3
Smith P	12,537	
Smith P B	51,072	
Smith R E G	36,384	130
Snickars P G	26,607	1,761
Snow A D	31,351	701
Spearing D E	21,832	
Spears R	15,620	
Spina M L	29,444	2,205
Spring V G	12,630	
St Pierre G	16,351	
Stamer L V	20,518	
Statham B	14,986	
Steel A E	15,127	

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS—Continued

	Salary $	Travel $
Stevenot W	10,768	
Stevens H J	18,979	873
Stevens R J	29,508	876
Stewardson T L	23,122	16
Stewart B	16,099	
Stewart D A	18,820	
Stewart E J	12,688	
Stewart K G	46,266	3,426
Stewart W G	57,711	1,887
Stoddard K	16,804	
Stonnel J	883	
Storey J S	18,531	
Strachan G	15,625	
Streitel E	22,930	
Stubbings D L	17,452	69
Stubbs W G F	24,125	4,754
Suli M	18,177	
Summers D M	26,984	
Sutton S G	28,414	
Swenor P M	16,130	
Swinton D	12,728	
Sykes G L	3,450	
Symes L I	9,302	
Tait T M	24,420	227
Tanaka M A	19,849	512
Tang M	13,953	
Tant D A	41,543	5,523
Taylor B	8,677	
Taylor I H	18,183	
Taylor M G	17,902	129
Taylor S P	13,483	
Terry A J	26,813	1,215
Thomas J H	48,509	4,649
Thornton H P	22,290	
Topalian P M	28,698	3,319
Toutant A	50	
Toutant L E	18,924	29
Troop A E	18,762	
Truesdale L D	26,712	47
Truesdale R R	30,171	663
Tsang A	19,404	
Tsukijima J	17,129	132
Tubman L R	38,832	317
Tufford J B	26,706	5,032
Tullett S	9,619	
Tulumello E T	9,883	
Turnbull J	17,523	
Tuson G W	18,956	
Usher J D	50,893	2,241
Van Doesburg C A	23,822	1,694
Van Ham C P	1,980	
Van Ooyen P A	2,700	
Van Raes L I	17,322	
Van Thiel M	17,008	
Venier J	9,316	
Vitaro L	17,426	
Vlchek K	598	
Volkart M R	2,574	
Voynovich M	24,420	2,897
Wade J	5,250	247
Wagner L	15,556	
Walter K I	19,395	
Walters T L	3,054	
Walton I	16,185	
Wanstall A	19,723	533
Ward R M	27,151	5,942
Warren K P	16,062	
Wasmund G T	28,548	86
Watson R	17,919	
Webber B	18,095	
Webber B	4,453	
Webster B	30,901	9
Weisgerber M	14,525	
Welbanks D P	28,968	3,095
Wershler E	28,464	119
Whaley L A	27,171	4,392
Wharf L E	17,052	
White A	15,289	
White A R	1,213	
Whitehead J G	31,033	4
Whiteley F G	31,698	1,523
Whitty T	1,653	
Widdows K G	16,857	
Wilkinson B	28,747	1,506
Williams H	17,509	
Winn D R	27,047	3,156
Wise J	16,188	
Wong B	7,924	
Wong P	28,539	
Wood M L	30,711	378
Woodcock J M	18,319	
Woodland V C	46,171	
Woods G	19,535	458
Worthington R C	5,821	
Wyness K	2,374	
Yaremchuk E L	19,448	
Yorke D C	16,197	
Young B	4,488	
Young D	13,151	
Young-Lai M	18,046	
Zeleny K L	17,865	
Zimmerman R	24,934	27
Zolpys J	16,468	287
Transfers, other ministries	5,875	2,485
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		127,737
	13,273,669	528,772

MINISTRY OF EDUCATION

	Salary $	Travel $
Vander Zalm Hon W N Minister	20,144	3,965
Smith Hon B Minister	12,162	6,370
Carter R J Deputy Minister	77,987	6,370
Abel B E	15,977	25
Abel D C	39,737	5,213
Abercrombie R W	28,936	393
Adam J B	17,847	
Adams D J	20,901	
Adams D S	41,302	4,450
Adams H	26,831	4,729
Adams L B	17,280	
Adams M H J	16,587	
Alcombrack W A	20,500	145
Alexander T G	14,030	
Allan J	28,843	
Allen M E	27,597	
Alton E C	18,184	
Anderson J K	19,432	
Andrews B A	49,486	2,951
Araki Y	22,745	122
Arbess S E	46,443	10,056
Armitage G L	23,608	113
Aschenbrosch S	1,831	
Ashdown S	113	
Ashforth K E	18,059	
Astin E M	29,270	
Atkinson D	4,467	
Bain G A	19,820	
Baird D	16,113	
Baldry W W	17,764	202
Baldwin S D	15,426	
Bales D C	31,351	2,449
Banks C H	23,608	
Bannister K P	15,541	
Barber K C	7,829	
Barber W J	8,773	
Barr P	19,810	
Bartlett J E	18,189	
Bartunek F P	29,502	103
Bateman C H	29,034	150
Batson D J	45,579	6,498
Baxter J W	27,912	2,367
Bayer G H	6,843	
Beal S	16,564	
Beaton M	5,219	
Beaudoin L J	18,137	36
Becker N J	17,147	
Beecham J W	17,281	
Bekkering H F	29,095	13
Bell C W	22,752	
Bell D M	15,135	
Bell J	17,766	
Benson W S	891	
Bernard N	14,910	
Biden P	29,842	96
Biernacki M E	15,072	
Birch D J	17,886	
Birnie L	3,296	
Black B A	45,540	1,109
Blades A T	26,334	
Blagrave E	15,739	
Blain T E	6,824	
Blaschuck F F D	8,319	
Blight D P	24,133	
Blue V J	540	
Boak D E	17,962	
Bodman K A	13,612	
Bombera C	18,899	
Bonderud G	15,953	
Bosma A	2,744	
Bougie J V	25,634	1,082
Bouthillier C E	34,077	1,117
Bowers O W	12,657	
Boyd E	3,853	
Bradshaw G A	19,699	
Brady R J	13,743	
Braun R W	15,252	248
Branson M	12,326	199
Brohan R M	3,784	53
Brouwer S J	15,557	
Brown C A	16,095	
Brown M	3,538	
Browning M M	28,485	628
Buchanan B O	33,885	7,915
Buchanan D L	17,893	
Buckham T H	28,080	126
Bullen E L	57,604	6,337
Bunney G L	32,247	1,837
Burkle E F	32,371	1,163
Butler A V	19,597	
Butz S J	34,369	4,614
Cameron G	39,228	10,246
Cameron I J	37,989	6,827
Campbell C	4,742	
Campbell E S	24,988	
Campbell J	1,131	
Campbell K J	35,768	
Campbell L M	17,395	
Canty J L	57,865	5,926
Carr W H	11,288	6
Carrie N F	20,209	
Cenkner S	7,934	
Chalk K A	17,273	
Chamberlain T D	15,773	
Chan V	18,181	
Chang L M P	16,723	
Charlie K R	5,299	
Cherrington E D	40,603	1,341
Cheung K W	18,887	
Chin E K H	21,912	
Chow B A	17,438	
Churchard M	22,589	
Clark C L	13,813	217
Clarke D L	37,972	2,118
Clarke M E	26,100	
Clements T H	48,106	9,023
Close B A	4,194	
Collins C A	27,197	21
Connolly R L	13,386	1,547
Connon M M	12,120	
Connor T G	19,562	14
Cooke A	16,980	28
Copeland M J	19,065	76
Corletto O	8,131	
Cowan S	25,165	108
Cox M	20,541	
Crichton R J	26,612	111
Cross L D	20,996	
Crockford C E	12,081	7
Crothall M S	8,885	
Croucher S	17,649	
Crull D N	14,365	
Cunningham B J	26,827	659
Cunningham D R	27,216	
Curle D	24,383	651
Curtis S	15,799	
Dacey Y P	18,242	
Dugan M	17,531	
Dallin L L	17,383	103
Dalzell E J	20,048	
Danby G	16,506	
Daneliuk C	69,313	1,455
Davenport W G	44,400	4,861
Davies J A	113	
Davis D	13,074	
Davis E A	19,950	
Davis E J	16,869	92
Davie A W	19,406	1,660
De Merich P L	14,691	
Deforest R	21,070	
Dennison F	26,313	
Desharnais W J	60,310	7,092
Deval S	15,491	
Dewhurst S	3,296	
Dick C	2,456	
Dick S	17,064	
Dickie L C	13,694	
Dickins R E	32,040	
Dillon D R	17,837	
Di Meo E	8,514	1,242
Dinsch M	17,847	
Doak S A	17,141	
Doran M L	17,239	
Downes D F	16,582	
Doyle J L	59,994	5,415
Drislane D A	33,616	1,816
Dufour S	15,191	
Duncan C K	15,267	
Duncan G	18,254	
Dusseldorp C A	16,595	11
Eardley L B	6,765	
Earl C G M	15,870	
Eastaugh J G H	4,035	162
Eden S	15,556	
Edgar E N	15,383	
Egerton S L J	35,060	
Elliott D A	18,130	264
Ellwood T G	58,423	4,674
Elwell R N	19,587	496
Elwell T S M	16,727	
Emond-Garney N	3,903	
Epstein M	46,912	8,727
Erickson J	18,738	
Erickson L	23,973	170
Eriksen M J P	23,769	
Estes S	18,772	
Ewanchuk M H	32,582	2,360
Ewasiuk V C	17,999	
Fagan E F	11,268	
Faris R L	54,687	8,445
Farrell R	3,900	
Fawkes V	19,217	
Fearon M A	28,478	746
Fillipoff J F	17,654	
Findlay D P	18,894	
Fisher G I	69,128	8,708
Fisher H F	4,450	
Fitzgerald K	27,093	
Fleet D A	22,104	
Fleming J R	68,006	1,772
Forciand M F	18,490	
Forster M J	20,402	1,207
Forsyth S A	18,078	131
Fortner H	17,793	415
Foster N T	21,763	
Fournier C	35,676	2,447
Fox J M	16,904	
Franklin A	17,716	
Frankson J W	2,066	
Fraser B E C	7,988	
Fraser I	1,386	
Fraser P	25,528	34
Freeman V	25,306	
French L F	29,593	
Friedrich D E	23,872	
Fuller J W	25,318	
Gage R	23,976	
Gale J L	10,699	
Gale M M	18,113	
Gairge L M	17,342	
Galer A	16,739	
Gamble G	47,467	5,952
Gardiner T	25,010	336
Garner F	17,441	
Gaudaur G	12,117	
Georgian S L	12,077	
Georgiou A	26,400	
Gibson B A	17,901	
Gibson J V	15,633	
Gilbert D J	7,169	
Gillis C A	28,834	
Gladstone C	21,746	
Godfrey M F	18,058	
Going J	3,290	
Good G L	22,771	539
Good T	54,885	6,163
Goodridge L W	19,844	12
Goodwin C M	3,307	
Gorrill W I	18,953	
Gosse E A	30,849	277
Graham D	9,814	
Grainger M A	26	
Granger T B	25,763	157
Grant I L	34,994	
Green B L M	18,762	
Green K I	16,091	
Greer R N	54,252	3,275
Grimmer D L	15,516	
Grostage W L	43,177	3,457
Gurr M H	19,595	
Habscht J	28,473	
Hall W M	1,381	
Halsall A P	7,710	
Halton S R	31,322	2,929
Hamblin M A	12,549	
Hamilton M C	9,753	
Hamilton S	13,427	
Hanada K	31,277	175
Harland L	18,351	
Harper A M M	11,596	
Harris D A	28,948	1,640
Harrison L	16,759	
Hart G	11,775	
Hartley B L	18,553	247
Hartnell C T	18,603	
Hartwig D L	55,321	8,791
Harvey S R	36,608	6,219
Harwood B G	18,214	
Hawdin L M I	17,847	54
Hawes S P	17,126	6
Hawker R	3,196	
Hawker W L B	56,865	2,279
Heagy R B	26,897	
Heale J E	18,189	12
Helland J	3,436	
Henderson L R	22,370	
Henderson S M	17,307	
Henkel G	12,881	
Henkel J	2,193	
Henry V	37,296	762
Herbert A	7,379	
Hicke A M	2,907	
Hicks D R	29,210	305
Higgs S	17,554	
Hill D B	27,167	
Hill J A	34,517	830
Hillis D F	25,672	6
Hjerpe S	1,707	

MINISTRY OF EDUCATION—Continued

	Salary $	Travel $
Hodson D L	22,063	
Hoeflok A G J	21,354	174
Hoeflok J	1,430	
Hollifield A A	32,040	
Holmes J A	51,308	
Holmes Y M	17,640	
Holt L	17,880	
Hooper S	17,988	245
Hopper C	52,773	8,315
Horita S L	14,410	
Horvath H H	28,035	1,929
Hovgaard M	18,012	
Howard G	28,740	79
Huber B	17,891	155
Huestis R W	47,976	
Hughes D F	41,044	
Hughes L C	24,411	
Hull K I	27,609	
Huml N A	4,413	
Hundley J S	28,271	865
Hunt L K	10,995	
Hutchinson M H	1,462	
Hutton M M	15,504	
Ide S G	20,424	361
Ile E A	21,636	98
Ikle P A	17,318	
Ilomaki S M	2,561	
Irwin G A	16,893	36
Isabelle P A	4,798	
Jackson N O	48,520	1,964
Jacob W	4,550	
James A D	18,876	
James D E	27,224	
James J E	17,385	
Janzen E	4,758	
Jardine M E	1,948	
Jenkinson L L	16,118	
Jennejohn W N	26,737	199
Jennings D E	25,655	
Jervis J L D	22,442	
Jewett R W	29,493	1,083
Johnson D T	32,223	274
Johnston G	2,945	
Johnston W B	53,156	1,581
Johnstone B	17,234	
Jones D R	3,206	
Jones K L	19,433	
Jupp J	18,003	
Just B	15,227	
Kaivanto L J	17,122	274
Kallstrom E	34,195	4,779
Kariotis H F	18,971	128
Kava M W	17,866	
Kava T	32,208	1,826
Keats C	15,718	
Keis N	47,594	1,927
Kelly C	16,329	
Kennedy L A	16,858	
Kennedy S A	18,330	
Kent H F G	27,408	1,222
Kerr P D	26,100	
Kershaw D	23,984	
Killam K D H	16,891	
Kim S	3,981	
Kjekstad P	27,644	
Klaassen L J	20,640	369
Klimiuk E L	805	
Kolbinson J N	15,220	
Kong D	19,212	1,374
Koski P	17,588	
Kreuchen R A	12,873	
Krueger P A	17,201	
Kubisheski S C	18,285	
Laforest D M	4,227	
Lake N	15,083	
Lambert D G	25,448	157
Landry U M	16,348	14
Lane D J	1,131	
Lang C	15,910	36
Langridge R E	29,643	742
Lapawa M M	30,296	
Larsen A E	19,922	
Lashley W D	12,276	
Lau E Y P	45,540	11,892
Lau H Y	2,116	
Lauwers J	1,367	
Lawton B	25,314	204
Lederhaus J M	5,132	
Lee A E	17,951	
Lee D W K	33,998	918
Lee J	50,698	9,414
Lee J	23,001	832
Lee K	13,606	
Lee L J	2,173	
Lee S P	19,808	
Lerose F A	18,181	
Leskiw R J	58,624	3,601
Leslie D L	17,047	
Lester D	17,271	
Lockhart D	2,523	
Loehde H M	16,559	
Lofthouse N J	26,060	734
Logan D A	18,719	
Logan L J	24,842	41
Logan N D	14,901	246
Loganhume J S	19,099	
Louie L	15,291	12
Lowe K	14,624	152
Lozoway L A	16,304	
Lynch S	8,602	27
Lyske G W	26,174	469
MacAulay C	5,608	
MacAuley L	20,686	13
MacCuish I K	8,805	
MacDonald H	14,503	
MacDougall L D	17,248	
MacFadgen H	11,720	82
MacGillivray C	17,144	195
MacIntosh R	19,942	
MacIver K A	48,892	8,541
Mackie C P	13,605	
Mackie H D	8,384	
MacLellan B	16,155	
MacLennan M E	18,166	
MacRae D R	51,427	8,572
MacRae J	17,107	
Madden R P	26,712	288
Maddison D R	22,475	
Madrona A F	21,780	
Majmudar R	13,988	
Makinson B N	31,594	5,363
Malkoc O	19,543	36
Malovec V R	17,230	
Manniche B	23,813	
Maris L	15,871	
Marsh B L	14,939	
Marshall S	20,093	
Martin H L	23,522	1,190
Martin J	18,554	675
Martin L J J	20,952	
Martin S J	17,383	
Mason J H	35,499	4,267
Matheson J	43,909	9,282
Mathieu-Rozehnal F	17,558	264
Matsu B A	27,343	692
Mattson D R	19,963	
May R C	37,005	
May T	1,142	
McCandless R C	44,827	4,245
McCarthy D J	25,327	
McCarthy-Igo P	15,790	
McClellan B J	2,064	
McDonald E M	19,822	
McDonald P A	2,562	
McDonell B L	336	
McDougall S L	13,317	
McEvoy A	22,752	32
McGraw J	21,061	1,105
McIntosh R B	35,499	5,611
McIntyre H L	49,644	3,143
McIvor S A	16,619	
McIvor S L	16,454	
McKay D C	17,395	
McLarty L H	16,579	
McLaughlin L M	24,818	4,683
McLeary H J A	21,746	14
McLelland D S	44,616	1,902
McMillan J	16,272	
McMillan S M	15,310	
McMuldroch D P	52,932	9,870
McNamara L L	26,802	153
McNicol M P	16,849	
McPherson J H	25,387	355
Melville D	25,695	1,557
Melville J S B	24,593	5
Meredith J D	43,560	3,336
Merke N H	34,077	3,733
Mickelson R B	15,701	
Middleton B C	26,431	96
Middleton M A	31,371	1,683
Milikic F M	36,190	48
Miller J	13,196	
Miller N E	38,724	99
Miller S	5,054	
Mills G	41,894	9,083
Minto H	45,696	6,870
Mirams-Harrison M	26,632	1,005
Miranda J H	19,326	
Mirsky E J	27,224	
Mittlestead L	15,668	
Moilliet M	3,490	
Monterey L E	8,651	
Morris S	17,227	
Morrison D	32,974	3,297
Morrow B	14,977	
Mortensen D	7,508	
Mossie W	26,126	835
Motut B P	25,408	385
Moufidi H	16,999	
Munch P P	20,775	
Mundy P	17,866	
Murali D E	15,534	90
Mussio J J	61,450	10,877
Nagra P	8,356	
Naylor W B	50,212	4,896
Neill C	15,258	
Nesgaard K R	891	
Nevraumont L	31,472	1,618
Newall M E	32,214	
Newberry A J H	61,987	9,492
Newberry J F	65,392	7,579
Newcomb J H	9,646	
Newman D E	52,654	5,633
Newman G	6,582	
Newton R T	8,060	267
Nishiyama S J	30,436	2,084
Northover P J	42,063	2,146
Nye E J	19,597	
O'Dowd M L J	26,651	
Oliver W D	43,150	5,771
Omae Y	19,782	
O'Neill P M M A	18,762	
Osselton K	15,299	
Osullivan K S	3,164	
Overgaard R M	51,480	11,607
Overweel M P	17,917	
Padley P J	27,152	604
Pangka F	16,391	78
Parent S T	17,261	
Parker C C	532	
Parker R J	33,230	5,394
Parkinson C	12,541	
Patterson F F	19,724	
Paul M A	23,648	515
Peachman J A	20,181	440
Pearsall M L	17,304	
Pecorelli R	8,139	15
Pelletier L	16,623	19
Perkins K H L	17,849	
Petersen S M	2,012	
Peterson J D	17,307	
Peterson M L	17,866	
Peterson T E	2,995	
Petrie D J	12,711	
Petrie T L	16,092	
Phillips K A C	3,714	
Philp D F	18,836	
Pickett L W	22,223	
Piluso E R	16,352	
Poon F S H	28,557	
Prince D K	16,089	
Propp B G	17,503	
Quadir A A	22,752	7
Radtke J O	22,280	
Randle J S	37,818	828
Rawlings C J	17,676	
Reay-Nesbitt G J M	15,027	254
Reed E M	15,884	
Rees D W	45,227	845
Reid M J	7,426	
Restall L L	21,853	
Rhodes M A	48,007	213
Richardson M	17,922	
Richmond P D	15,047	
Robb D W	35,197	697
Roberts T	15,941	
Rolfe M R	8,020	
Roscoe M	52,971	1,940
Rose L E	18,184	84
Ross L	15,205	
Rossner C P	20,428	
Rowley T	24,966	1,720
Rozek J P	29,995	835
Rubidge N A	50,397	5,127
Rudosky L A	34,542	872
Ruppel A C	28,015	90
Ruschke S A	14,643	
Rutherford B	7,905	
Sam A J	7,422	
Sangwine L	16,414	
Sauve D	3,176	
Savage D M	29,454	
Scharbach N	16,494	
Scott B A	16,481	
Scott L L	18,343	
Searle S J	14,248	
Sedgwick K H	21,395	
Sekha B K	18,836	
Sheeshka M R	18,155	
Shepard L G	26,224	
Sheppard G R	23,994	1,824

MINISTRY OF EDUCATION—Continued

	Salary $	Travel $
Sheppard M F	27,158	
Sheppard N	2,596	
Shoop M C	29,694	5,502
Shorthouse R W C	1,985	147
Shumka G L	26,729	4,346
Shuttleworth G W	44,958	6,441
Sigurdson J D	26,338	402
Sikorski J M	1,272	
Sinclair R A	23,119	
Slett S A	21,636	
Slusarczyk K	32,040	
Smith C A	18,984	101
Smith G	7,639	
Smith G E	20,320	
Smith K A	8,693	
Smyth D R	56,628	11,160
Southwell J F	16,687	
Spearing R L	27,215	
Spencer M J	15,793	1,276
Spencer M M	23,950	
Sprague G E	29,137	361
Sproston C	17,309	
Stabler D B	16,756	
Stack A M	25,000	
Stadler K M	16,642	
Stavdal W	37,659	3,430
Stephen J L	8,081	
Stewart A M O	21,985	
Stewart D A	4,714	
Stone M	27,354	128
Stoodley B R	48,922	338
Stott S T	22,880	92
Stringer I P B	23,950	
Sunter R E	14,859	
Sutcliffe S M	8,334	
Sutherland D R	2,877	
Swain H D J	3,801	484
Swift H T	19,999	
Sykes C	15,749	
Syme R	33,411	2,830
Symyk A J	21,179	656
Szaniszlo A R	15,807	
Tait F	12,152	
Takahashi T	17,620	
Taylor A	22,755	7,297
Taylor K	17,528	146
Taylor P	15,788	
Taylor R B	50,305	1,194
Tersianoff M	18,367	
Thompson D J	24,055	
Thompson L J	59,386	12,777
Thorpe D S R	17,925	
Tidmarsh J M	17,806	
Tindall C	2,854	
Toth I	17,450	
Toutant A C	39,576	4,867
Tucker R N	13,881	596
Turner C F	12,730	
Tuttle J M	17,269	
Twine D C	27,942	682
Vale W H S	16,501	
Van-Apeldoorn K	32,576	1,959
Van-Bassen A J	18,226	
Vater B A	20,700	
Vener J	3,640	
Vickery R B	27,219	351
Vink S G	23,100	
Vonk G	3,131	
Wade F E	30,842	247
Wagner I	15,247	91
Wahl S W	17,236	
Walker E E	34,848	704
Wall G G	70,963	7,303
Walsh D E	4,515	
Walsh J	59,994	1,411
Warren F V	19,824	107
Warren J	17,865	
Watson M P	17,479	
Weatherston B	770	
Webb J C	19,684	
Weber G B	36,190	
Weidner G	1,412	
Weisgerber M	2,570	
West G R	17,243	27
Westmacott P	22,135	
Westman P E	7,860	
Whitbread I D E	14,590	12
Whitfield M J	5,161	
Whittred D A	32,862	
Wiebe M A	13,365	1,635
Wilcox G E	48,558	
Wilkinson D M	16,769	
Williams R	10,198	
Willis R E	25,250	230
Wills J P	2,147	
Withers J A	19,062	150
Wong A K	29,191	1
Wong J H	25,051	
Wong L D	16,783	36
Woodsworth M E	17,432	
Woodward S W	36,984	36
Wright D J	31,169	785
Wright J H	40,759	742
Wrinkle T F	44,074	870
Yasui S	17,208	
Young J D	17,273	
Young R J	4,483	
Yovanovich M	16,017	
Zanelli B E	15,135	
Zarelli P J	15,574	
Zessler K	15,303	
Zimmer G C J	26,731	
Zoellner W J	41,462	1,069
Transfers, other ministries	24,462	2,115
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		43,072
	14,882,246	605,926

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

	Salary $	Travel $
Smith Hon B		
Minister	20,144	15,688
McLelland Hon R		
Minister	12,162	7,751
Illing R		
Deputy Minister	75,567	17,204
Addie G G	44,439	3,732
Aitken E A	7,935	
Alexander D W	23,880	1,362
Allan J	42,963	4,863
Alldrick D J	40,897	6,817
Alley J A	34,369	4,073
Allward P	7,705	
Amos C P	16,456	
Anderson E	18,270	
Archibald P L	19,978	1,100
Armitage D M	20,642	
Armitage J L	24,043	
Armour H A	29,133	3,653
Attariwala P S	44,422	680
Aylard J	8,899	
Bachmayer G W	34,819	4,915
Bachop W B	35,129	619
Bacica J L	2,481	
Baine D J	19,580	41
Balaski M	16,060	
Banner R	20,624	932
Baranski I B	29,470	1,553
Barber B T	32,054	
Barron A L	17,250	
Basham F	47,249	
Beach W A	27,037	1,366
Bednas A E	17,274	
Bell W	22,663	61
Benedict F A V	17,891	
Bennett T R	34,137	530
Best W E	7,217	1,972
Beswick J E	29,133	2,729
Bhagwanani B	32,172	426
Bligh G I	5,425	
Bogyo J M	48,523	594
Bone R	45,461	5,072
Booth R	10,391	895
Borgstrom G	5,436	1,848
Bousfield K	16,782	
Boyd K	15,579	
Brannen C	3,521	
Brawner C	14,171	
Brenner J E	31,477	4,406
Brow R F	27,199	5,100
Brownell R N	11,373	
Bruecki K	24,910	
Bryant T E	15,974	
Bryce C R	29,222	7,912
Buchanan M	18,019	3,911
Bulinckx D L	17,563	
Burroughs T A	17,891	
Burt J H	25,408	
Butler D P	18,998	135
Byers P D	15,692	
Campbell G	4,643	4,769
Cannon S	6,261	4,378
Carlson R E	19,569	
Carter T G	47,739	5,257
Carvajal E M	20,065	404
Chan J	20,304	
Chan N H	19,454	
Chatton T C	37,131	486
Chaudhry M A	25,838	1,742
Chicorelli P	22,678	77
Chicorelli S C	22,678	
Childress W H	22,166	235
Chong G	22,678	
Church B N	47,812	3,614
Churchill L E	17,962	
Clancy J F	48,708	5,794
Clark R I	17,891	
Clark S	5,095	
Clarke D	4,621	
Clarke K F	19,155	
Colbourne K	21,432	
Collicott L A	18,476	
Conte R J	25,408	1,667
Corletto L D	19,933	
Cormack A	18,740	327
Cowger W L	24,788	1,521
Crabtree R	23,701	576
Craddock R	17,758	
Croft S I	17,274	
Crook R L	36,406	2,358
Curran B M	1,129	
Darling J M	27,971	1,336
Davidson A	34,024	5,409
Davidson L E	4,681	75
Davies A C	19,876	
Davies G W	53,672	561
Davy R R	45,137	464
Dawson S I	16,719	122
Dawson V E	51,704	6,422
Dayton P J	15,360	
De Mill K V	8,979	2,778
Delacretaz J P	26,708	140
Dempster K	22,236	
Dennis H J	46,846	6,128
Desjardins P	6,749	2,657
Diakow L J	8,885	2,588
Dickson G	18,465	
Dirkson M	15,137	235
Dittmer E G	49,574	7,524
Djafar-Zade D	20,893	
Dolman C	15,197	
Dornan W K	21,832	
Doyle D I	38,241	12,220
Draibye S	17,055	
Dudas B M	46,878	1,998
Dufton P L	18,188	
Duncan E I	15,174	
Duncan W	19,700	
Dune R W	65,815	2,171
Dyck J D	16,614	
Eastwood G E P	44,616	3,068
English J J	44,519	
Errington J C	43,316	4,428
Ewing N L	3,285	
Exley-McIntosh L	15,603	
Faulkner E L	34,376	4,289
Fayle J A	17,257	
Fehr D J	17,315	
Ferguson S	12,546	
Ferris S E	19,644	505
Fitzgerald P	18,848	220
Fleming D	1,778	
Fletcher J D	2,256	
Fletcher R J	50,100	3,092
Fontaine J	7,269	
Foss C J	30,076	485
Fournier M A	20,812	4,308
Fraser D	21,832	
Fraser J	6,601	3,662
Freyman A J	10,186	
Friesen B F	40,160	5,145
Fung R	36,827	3,394
Funk R F	7,547	543
Fyles J T	61,525	
Galati R	17,274	
Galbraith D M	41,874	3,701
Gaillard A M	24,684	
Gardiner M J	17,030	
Garrison B A	39,177	795
George L M	15,369	267
German G R	37,046	4,205
Ghoneim S	29,078	6,624
Gibson G E	20,569	154
Gillespie N K	48,021	1,293
Gilmore A	20,202	530
Gilmore N	15,071	
Glashutter E	15,561	
Glendale S	1,753	
Glover E L L	17,891	
Glover S G	17,323	
Godfrey R	36,300	1,537
Goldsmith G J	18,991	
Gordon B	15,743	
Gordon B A	29,133	3,248
Grady C V	23,608	3,052
Graham S	23,816	293
Gran C M	29,757	377
Grant W J	52,720	1,911
Green A M	15,587	
Greene J J	18,259	
Greiner J	44,498	2,416
Grieve D A	35,900	2,606
Grunau J	42,942	3,441
Gwillim L E	2,486	
Hagen P L	23,000	
Hague J J	39,510	1,660
Hall E J	29,355	1,444
Hamersley M B	29,019	216
Hammond G	1,659	
Hancock J T	27,632	5,248
Harlow G	21,769	2,396
Harper W R	31,559	3,661
Harris J	9,247	
Harris J M	21,656	469
Harris M	15,341	
Hawkins S R	36,445	2,697
Hedley T B	47,196	2,702
Hedstrom V	3,481	
Heistad R H	32,986	4,132
Helgason D C	17,609	
Helmer K	15,395	
Henderson G I	38,551	2,182
Hibberson R J	32,172	
Hill B	17,961	
Hill J M	50,651	4,907
Hnatiuk G A	3,135	
Hodson J A	36,029	1,791
Hoenson R	22,678	
Hoffmann S T	22,810	
Hoeke P K	47,739	2,934
Hood P C	17,052	310
Hopp R W	34,237	2,839
Hora Z	47,739	3,668
Horswill D H	57,179	12,970
Hosking J B	17,891	
Hoy T	45,482	4,269
Hudson J A	47,739	397
Hughes K G	33,372	4,784
Hummelen J H	44,586	1,764
Hunter S J	46,019	1,698
Huus P K	31,601	122
Immega G	41,842	3,792
Ingham E C	28,236	4,484
Ingram W L	43,709	52
Jackson J	16,833	116
Janzen S	17,010	
Jeannotte S E	21,832	
Jeanrose L	15,912	
Johner L M	21,928	
Johnson D L	49,453	2,949
Johnson W M	36,548	4,567
Jolie L G	17,891	52
Jolley R G	14,281	
Jones T C	26,526	3,286
Jones T F	40,248	2,088
Kadar L C	22,678	
Kalnins T E	41,532	
Karpick F F	24,161	630
Kay R W	12,173	
Kempton W M	5,436	2,551
Kennelly A	15,921	
Kerr P	16,715	135
Kenyon C E	29,297	526
Kerr C	14,962	
Kerr S	21,935	1,015
Kilby W E	26,272	1,276
Kilpatrick D B	54,999	6,378
King B J	23,998	594
King R F	41,687	8,995
Knight J E	17,884	23
Knoll A M	16,602	
Knox T	20,768	4,373
Konschuh E	17,769	
Koo J	26,647	1,512
Krezanoski D E	43,779	173
Krushen J	9,067	
Kumar R	37,980	2,645
Kwong J V T	27,160	608
Laforest M I L	7,877	
Lang J B C	47,739	4,481
Larkin D L	18,687	
Leach D	51,480	5,869
Lee G J	34,446	2,083
Leedham H J	23,241	731
Legun A	34,925	2,154
Lewis J A G	59,948	1,052
Lewis R W	47,810	5,478
Lieutard D	27,614	7,866
Lightbody K E	17,891	
Limon J	16,061	
Lindsey D C	10,339	
Lockwood A R	34,643	677
London L J	27,538	807
Louser J D	17,891	135
Lovestrom J E A	28,396	4,368
Low W	14,240	
Lowe S H	24,545	693
Luh B S	33,253	5,482
Lyon G B	22,678	
MacAuley G	11,998	821
MacAuley G D	37,151	1,129
MacCulloch J P	40,903	2,478
MacDonald B A	22,175	
MacDonald G A	31,829	2,970
MacGregor E R	70,320	4,371
MacGregor H L	22,679	
MacInnis A A	34,610	1,168
MacInnis D D	28,517	1,477
MacIntyre D G	42,193	3,609
MacKintosh J A	21,672	
MacMillan D R	23,362	759
MacRae J M	25,692	570
Magee C I	23,700	187
Manak D K	6,412	
Mantik C	18,483	
Martin R T	43,427	6,061
Martin S	994	
Maser M J	16,932	
Mason J	3,018	
Matheson A H	34,817	
Matthews D E	15,372	

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES—Continued

	Salary $	Travel $
Mawdsley J R	9,922	3,309
Mayoh K A	22,491	2,113
McAdam K A	44,519	1,434
McArthur J G	50,456	4,637
McConachie B A	27,392	4,057
McDonald H M	7,459	
McDonald J D	45,954	4,937
McEwen D	16,614	
McGinn R W	47,811	4,332
McIlroy M L	10,280	
McIntosh T A	28,829	103
McIntyre L	16,507	
McKinlay B	45,856	404
McLean H J	22,257	
McLeod R D	25,184	549
McMillan W J	50,490	4,123
McNiven S	16,892	
Meek E O	23,080	
Mellor M	28,073	2,220
Menzies G A	15,289	
Meuse E	4,976	
Michelson A C	50,701	791
Mihalynuk M	7,776	4,299
Mitchell E A H	21,661	
Mohler G T	29,692	2,251
Moir R J	23,020	
Molnar I	20,498	
Monier P	34,317	649
Moniz P	2,494	
Moran T	773	
Morgan N	16,383	
Morriss T E	16,788	
Moule D B	25,508	1,994
Mulligan M W	44,550	127
Murley H I	15,182	
Murray D B	1,141	
Murray D J	45,221	3,835
Murray J B	20,723	
Muursepp M	5,657	
Newlands J D V	60,307	3,476
Nichols S G	22,654	395
Norton D L	4,011	
Norton S	1,467	
Novak J	20,173	6
Nutter L J	3,380	
Oates L B	21,492	339
O'Bryan A L	29,019	3,461
O'Gorman D K P	58,383	3,592
Ovans C	10,176	
Pakalnis V A	45,641	3,756
Palm G T	13,843	2,783
Pan L L	38,107	517
Panteleyev A	47,806	3,868
Panton E J	2,977	
Parcher S E	17,981	
Parker A	29,019	4,175
Parker P L	17,891	
Parry D	21,564	
Parsons M E	21,130	364
Pattenden S	6,066	2,552
Patterson C A	16,172	
Peachey G A	17,962	
Peacock L	17,274	
Pearce D F	12,838	439
Pell J	9,246	5,466
Pellatt R J	34,089	1,065
Petch L	19,749	
Phillips D	2,710	
Phillips V G	17,817	
Piesse D	33,285	652
Player R E	24,044	646
Powley E K	17,891	
Preece R A	52,250	6,689
Prestwich P A	20,784	
Preto V A G	47,006	5,409
Prive V	16,623	
Proceviat S	16,685	
Pyplacz V	31,513	3,050
Quinn W J	47,454	2,867
Rae V M	28,122	
Ralph P F	34,924	231
Ramsay T B	39,951	560
Rana P S	32,228	
Ratel A	18,604	32
Ray G E	41,532	3,400
Regan T M	18,761	
Reidie S L	18,531	
Rennie L J	17,891	
Richardson A J	45,900	7,096
Richardson M R	16,548	
Ritchie C	19,722	
Robbins K L	16,373	
Robertson S	6,494	3,221
Robinson J W	47,812	4,440
Robinson N A	22,374	
Robinson W C	56,680	10,166
Ross C C	17,962	
Ross W W M	50,793	2,336
Ross-Jones D I	25,320	266
Russell B	11,262	
Rutherford R	40,093	349
Sadar E	44,689	3,502
Satterfield R D	22,678	
Savill A	12,553	67
Schofield L J	41,582	2,543
Schroeter T G	45,243	8,585
Schuring W H	13,392	
Schwartz W	28,922	2,928
Sedger A L	21,917	
Selby D A	32,346	1,460
Seronik E	19,804	154
Shepherd A F	2,656	
Sheppard L E	21,667	107
Simmons R D	17,101	735
Sivertson L E	15,133	3,380
Skrypnick M J	18,835	
Smetaniuk B M	5,621	78
Smith C	17,974	223
Smith D	47,812	4,008
Smith D E	36,300	3,149
Smith G	6,193	
Smith J E	16,328	
Smith N D	28,948	776
Smith S C	22,231	
Smyth W R	28,021	5,548
Speak L L	15,564	
St Gelais J P	8,347	
Stevenson J S	17,274	
Stewart C A	23,701	
Stewart D J	27,196	488
Stewart R	47,034	319
Stone K	15,900	
Stromotich F L	53,420	1,301
Sturko C L	18,405	
Sturmey V E	14,432	
Sullivan B M	1,466	
Sullivan R	6,586	
Sutherland J J	30,534	7,320
Sutherland Brown A	57,736	6,788
Sutton G	5,879	1,916
Switzer P J	28,172	2,301
Taylor M	66,000	11,004
Taylor M S	22,678	
Teitge K	24,470	745
Thomson J A	29,447	2,686
Thorleifson S	18,099	
Tibbitt L M D	16,657	
Tonn C F	17,782	
Treharne A	17,227	
Tu B	32,777	
Turner D	12,923	957
Turner D J	17,635	
Turner H S	25,408	1,527
Turner J S	17,753	
Turner S	7,067	
Uppal G	14,554	
Vaai-Henke B A	16,319	
Varkonyi B	1,301	
Vaughan V	35,414	709
Vaughan-Thomas T	47,914	7,929
Vermeer R	50,057	1,435
Vertone C	13,170	161
Vilkos V V B	32,172	30
Vining B M	18,687	
Viniuan O	16,942	144
Vosberg V	15,837	
Vulcano C	15,360	
Wasylchuk E A	27,621	1,113
Watts C	111	
Weaver A G T	51,048	3,129
Webster I C	15,904	2,516
Weeks S	11,778	
Werner S	19,926	216
Westlake H	11,855	395
Whale A M	20,978	2,289
Wheatcroft B	1,846	185
White G C	14,657	
White G P E	44,439	4,082
White G V	24,182	3,636
Whitehead P	3,827	
Wickson E	5,167	
Wigmore J A	29,119	2,086
Wilby B	1,660	
Wilcox A F	26,601	1,219
Williams J M	6,651	
Wilson W P	37,148	1,464
Wilton H P	36,520	3,651
Wilton K D	15,554	
Wirtanen D G	3,058	
Wong A	15,669	
Wong K M	17,274	
Wong L R	3,715	
Wong S S	42,305	3,385
Wong Y	35,403	5,069
Woodruff M	14,325	
Woodruff T M	15,493	
Worsfold M J	16,685	
Wrean D L	24,614	1,711
Wylie E B	17,557	
Young J	2,074	
Young J M	13,335	116
Young W M	52,800	1,091
Transfers, other ministries	*62,071*	*7,375*
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		401,336
	12,052,014	1,107,343

MINISTRY OF ENVIRONMENT

	Salary $	Travel $
Rogers Hon C S Minister	32,306	14,381
Marr B E Deputy Minister	75,568	12,325
Abbott J C	1,738	
Abbott R M	5,768	
Ableson D H G	33,819	3,448
Abs S L	23,342	1,021
Ackerman A A	38,701	5,899
Adams L D	18,004	100
Adams R W	32,297	104
Adams S R	24,791	2,209
Adamson D G	18,180	
Adderley N F	23,907	
Adolph D K	24,775	221
Ahac A A	5,578	
Aho A A	5,738	1,741
Aiken F E	18,180	
Aindow J	25,655	5
Ainley J F	4,612	723
Aitken B J	25,822	
Akehurst B C E	35,989	1,954
Alam M K	25,963	1,438
Albertson P D	28,095	513
Albrecht K J	27,018	1,118
Alcock B F	25,442	3,059
Aide P E B	25,442	
Aldred R W	19,763	
Aldrich R L	44,028	5,831
Aldridge D	18,071	
Alexander D	36,538	1,308
Algard J	22,815	1,611
Allaire M I	4,365	
Allen B G	8,148	217
Allen C J	981	
Allen M	16,801	732
Allen M L	17,893	
Allison L F	3,186	
Allport A A	25,442	1,230
Ambler A V	3,265	
Ambler B S	19,064	258
Ambrock J M	3,620	
Ambrose D	14,338	
Anderson D A	18,189	1,879
Anderson I D	7,373	
Anderson M M	16,464	
Anderson W M	25,812	443
Andrews E S	44,406	
Andrews K I	25,471	258
Andreychuk D B A	6,910	
Andrusak H	33,721	9,339
Anfield R W	25,647	
Anthony B E	16,974	542
Anthony E D	67,016	7,706
Apostoli P	35,406	235
Arber J C	30,357	1,583
Archibald D	18,083	
Archibald W R	30,900	7,781
Armstrong C	4,593	
Armstrong J L	12,970	764
Arnold S R	20,062	505
Arsenych P L	16,086	
Arthur W R	24,258	1,776
Ash D P T	4,599	
Ashley K I	22,242	3,489
Atchison L M	17,489	
Atkinson K T	15,062	1,823
Auld W H	25,551	694
Austin K H	30,376	603
Austin M	5,775	
Austin W G	19,098	
Axford F N	22,931	1,259
Axford K	21,598	
Axford N R	3,172	
Aylard A S	5,673	
Baal G L L	23,982	
Bachert Y C	13,949	
Bachman M B	20,538	
Backmeyer R J	17,672	809
Bailey B A	26,226	2,885
Bailey L D	29,053	2,057
Bailey W	45,373	2,328
Baillargeon M K	41,712	4,215
Baillie K D	32,182	1,442
Baker B R	14,423	
Baker J A R	33,861	1,327
Baker R	25,912	1,200
Baker R W	18,840	528
Balachandran G	38,668	1,719
Balkwill J A	25,736	31
Ballantyne K D	23,993	207
Bamsey J	4,699	
Bancroft C	18,845	1,011
Bandy P J	51,334	1,142
Banera N G	42,646	2,248
Banting K A	581	
Barak L H	25,623	6,701
Barber J L	14,759	
Barclay R N	24,043	138
Bardai P N	45,862	459
Barker G J	37,951	3,090
Barker R J	24,338	
Barlow D	16,088	
Barlow D L	27,121	89
Barlow D P	37,980	2,098
Barnes D L	8,783	
Barr L J	25,435	504
Barrand L A	17,924	
Barrett M J	5,544	159
Barrett R C	25,819	122
Bartlett J A	34,381	2,040
Bartsch D E	3,725	
Basaraba R D	608	
Basok M L	17,249	
Basok N S	23,393	1,253
Bates G F	24,418	
Bavalis S J	15,602	
Bearcheil R	4,381	
Beatty J M	14,067	272
Beaveridge B E	24,272	
Bech P B	21,948	1,046
Becker D	16,727	265
Beets M L	33,089	4,744
Beggs T A	26,157	6,256
Belford D L	31,921	1,370
Bell G J	24,009	2,373
Bell J M	17,128	100
Bell P L	14,790	
Bell S C	2,061	321
Bell S L	17,150	15
Belliveau P R	18,986	400
Belzer W P A	43,032	535
Bennett C J	11,606	181
Bennett R C	35,483	1,641
Bennett S S	14,136	
Benson L E	2,075	
Benson W A	51,312	1,273
Bentley L M	17,373	6
Bergen R	23,488	2,319
Bergeron W A	12,526	
Berggren V A L	15,078	
Bergman L A	45,010	2,496
Berkenstock K S	7,550	33
Bernard J	29,255	2,653
Bernard J L	13,919	6
Bernier K	6,311	37
Bernier P J	17,815	205
Berry D	28,476	129
Berry R B	2,868	
Bertold S E	23,068	
Bertoli S D	21,863	
Besler D P	22,697	
Bevan B J	25,581	1,904
Beveridge L	17,237	
Beyer B	24,131	739
Bhattacharyya K K	47,739	427
Bideshi D A	7,274	
Bigelow M N	16,877	477
Billings R R	25,661	2,897
Billings S J	21,243	592
Billingsley W	21,693	1,140
Bindra K S	36,549	317
Biram F S	3,940	
Bishop L M	17,229	
Black E A	28,364	380
Blackey C R	17,961	319
Blaney S G	23,907	1,253
Blaus D E K	19,047	
Blecic B	25,812	1,041
Blessin B	7,629	96
Blower D	32,071	3,656
Blyth B	17,850	
Board B J E	25,812	6
Bolitho M A	16,802	
Bollans R A	43,438	1,386
Bomford J	26,053	3,979
Bond D L	42,969	2,455
Bond K W	24,250	2,367
Bonderoff M D	22,957	53
Bone J N	26,711	4,566
Bonham E W D	44,097	3,468
Boniface C R	23,914	
Boom J A	29,480	3,209
Boorman T R	22,564	
Bootland M	17,637	
Borgen B	4,218	
Bornemann K F	33,852	555
Bosa S	26,353	622
Botham J A	31,978	1,324
Botting M	25,937	2,430
Boudreau R L	15,286	
Bowman D	24,331	
Boyd B C	24,036	7
Boyd I T	18,926	428
Boydell A N	27,289	2,490
Boydell K E	7,485	
Boyer D C	23,587	2,616
Boyes D K	25,442	1,863
Brachat G A	16,109	
Bradley W J	3,332	
Brady P M	63,135	2,232
Braybrook J T L	18,858	839
Brazier D	17,577	
Brazier D A	5,727	
Brazier H A	24,036	674
Breitkreutz A R	25,709	1,036
Bremner C	19,936	596
Brendan-Barrie J	20,667	
Brennan P J	47,739	726
Bricker W	14,039	
Bridge K M	47,957	1,147
Bridge R J	22,059	
Bridgeman S A	23,948	7
Bridger S L	19,036	107
Bridges G	25,645	921
Brietzke D N	24,029	
Brighton M A	17,606	
Briscoe B N	5,774	
Broadhead G	23,074	
Broadhurst M R	17,961	
Broadland K R	24,512	1,421
Brock L	13,621	
Brodie L P	20,849	
Brooks V C	4,142	
Broughton K	5,110	
Brown A A	43,273	5,663
Brown C M	33,094	5,857
Brown C P	28,615	1,623
Brown D	17,349	187
Brown D F	29,783	2,744
Brown D J	25,812	608
Brown D W	22,909	76
Brown D W	6,596	815
Brown J R	27,894	2,977
Brown K L	20,036	
Brown L J	17,995	
Brown R D E	10,588	285
Browne D V	17,204	252
Browne-Clayton P	24,838	1,057
Brownlee B A	16,898	46
Bruce B H	16,505	
Brummitt L L	15,529	70
Brunham G A	22,887	1,360
Brunt K R	22,740	507
Bryan J E	32,215	2,581
Bryan M E	21,655	1,576
Bryce A	17,802	
Bryden G B W	41,678	687
Brynjolfson S J	32,592	
Bubie G	37,814	
Buchanan R J	52,682	2,636
Buchanan T L	2,120	
Buck B	15,472	7
Bugslag R J	35,574	5,913
Bull C J	32,828	881
Buquet E	18,869	
Burgess T E	32,460	472
Burns J E	23,788	225
Burton J F	31,258	475
Bush D	4,888	
Butchart G W	43,589	744
Butcher G	26,947	452
Butler D S	5,451	
Butler H T	36,722	3,031
Butler J M L	16,301	
Butler L J	16,372	119
Cadieux D G	16,858	80
Caine B D	49,682	3,822
Cairns R	24,797	638
Caldwell Y C	14,752	
Calvin D E	14,767	
Cameron B C	21,854	
Cameron K E J	17,436	
Cameron R H	44,244	8,828
Cameron R L	48,932	8,542
Campbell A	8,559	994
Campbell C	1,472	
Campbell D W	24,159	1,963
Campbell D W	24,807	2,998
Campbell D W	24,978	1,696
Campbell L C	26,411	1,853
Campbell P A	22,979	3,069
Cannard L	29,058	1,154
Card J R	21,312	961
Carder J E W	16,370	
Carlow W G F	27,004	25
Carlson G A	18,091	849
Carman B W	28,962	
Carmichael J M	21,866	427
Carmichael J R	21,960	363
Carmichael N B	23,626	866

MINISTRY OF ENVIRONMENT—Continued

	Salary $	Travel $
Carne N M	16,070	52
Carr J A	25,491	
Carruthers D	24,364	
Carswell L B	22,949	1,732
Cartwright D G	5,552	
Cartwright H R	5,299	
Cartwright J W	32,283	3,878
Caskey M	22,681	154
Caverhill P A	27,074	638
Caverly A R	22,593	1,978
Cavers D G	12,297	28
Caw G	7,212	
Cerenzia R E	25,609	1,729
Cerny P G	17,062	
Cessford B W	23,809	1,338
Chamberlin T W	36,466	2,642
Chambers L M	24,791	1,091
Chan A Y	44,439	1,192
Chan B M	24,559	1,373
Chan H K	23,506	
Chan S	22,099	
Chandler V L	17,503	
Chang G N	21,703	374
Chang J	21,126	412
Chapman B B	21,513	423
Charbonneau A R	23,819	798
Chartier-Howard N	6,871	
Chasteauneuf M M	7,700	
Cheesman G E	32,151	2,831
Chess J	31,401	2,213
Cheung J	16,058	
Child D R	23,873	1,384
Child K N	33,640	3,743
Chisholm K J	47,739	640
Chislett G R	34,566	764
Chong I	10,741	
Chong L C L	17,984	
Chor A K	21,166	118
Chow B	16,986	
Chow J Y S	21,110	9
Chow R	5,865	
Chow T	25,928	
Christensen K E	7,360	
Christensen S E	836	
Chuah H H	28,925	1,757
Chudyk W E	28,343	2,463
Churchill B P	29,191	4,047
Chutter M J	22,334	1,917
Chwojka F R	25,442	114
Cibulka W F	24,320	1,243
Clapp B E	25,013	1,497
Clark B J	21,948	410
Clark E J	18,103	
Clark E J	25,690	
Clark G M F	29,496	953
Clark H G	22,800	514
Clark J P	43,914	1,640
Clark M J R	37,565	2,607
Clarke B M	3,394	
Clarke G T	23,948	210
Clarke S M	12,467	
Clayton W E L	30,028	730
Clegg F	34,329	753
Clement R A	17,969	
Clemmons E L	18,024	598
Clifford C	970	
Clogg N M	18,629	2,100
Clough C L	941	
Clough D R	19,644	353
Cloutier C J J	16,299	272
Clozza B E	13,559	1,362
Cockburn M A	2,936	
Cocke T R	33,046	317
Coe S	15,589	
Cole S	17,834	
Colebank H	7,220	
Coligado M C	32,747	78
Collett M S	19,892	987
Collins L	17,960	
Collins L P	15,630	
Collis E	19,860	
Colpman S	21,693	340
Colvey R P	7,444	
Colvin M	23,900	645
Comeau P G	4,525	262
Considine M A	28,458	1,066
Cook A J	25,490	144
Cook P E	17,215	
Cook R A	16,673	645
Cook R J	26,024	759
Cooke K C M	20,684	1,181
Coombes D M V	22,767	3,193
Coon L M	33,747	1,184
Cooper A K	23,873	
Cooper D G	15,850	
Corbett J N	24,135	505
Corner S P	20,685	2,036

	Salary $	Travel $
Cosma G	5,122	326
Coulson C H	49,956	2,510
Coulter B	20,723	121
Cownden L D	16,573	
Cox B N	32,460	866
Cox G F	44,439	4,115
Cox H E	22,848	1,929
Cox R C	24,954	723
Cox R K	27,538	2,255
Coyle R L	22,625	2,064
Crack D T	25,959	1,949
Craddock G K	17,961	
Craig S M	40,060	6,541
Craven K A	6,700	
Crawley R D	23,524	938
Cretin B D	415	92
Cronin D E	31,254	1,623
Cross C E	25,627	122
Crossman D J	21,781	
Crowe N E	18,507	166
Crowley M A	22,783	609
Crozier R J	33,243	2,786
Crystal W J	24,559	
Cunningham C	5,105	
Cunningham D B	24,205	
Currie M V	20,673	1,836
Currie N A	20,588	2,035
Currie S M	17,971	
Cusworth S M	28,206	2,444
Cuthill R R	39,939	
Czapla L	9,257	
Dabrowski R S	24,114	
Daggett A P	15,193	
Dalby R S	24,912	2,188
Dalley W C	34,422	1,349
Daloise R E	25,941	880
Damant L	22,656	
Dambergs A A	21,567	1,368
Danby L C	24,009	71
Danks F W	29,017	
Dann C B	17,264	
Danyluk C L	17,794	142
Dardengo S	15,153	
Darini M	17,738	
Dashwood B A	19,623	
Davidson J K	3,569	
Davidson M G	16,952	
Davidson P W	25,811	185
Davidson R B	17,192	2,744
Davie H A	33,118	911
Davies B J	1,411	
Davies G P	25,826	
Davies L	21,518	2,725
Davies R G	33,699	1,498
Davies R J	25,551	478
Davis R L	36,474	2,202
Davison C A D	17,511	38
Dawson E M J	18,167	
Deans D A	3,708	
De-Leeuw A D	25,647	4,305
Dellow J M	17,967	
Demarchi D A	32,179	1,747
Demarchi R A	32,573	3,427
Demarco R	6,056	1,118
Demers M A	24,518	457
Den Breejen J V	7,924	22
Deniseger J H	17,797	1,297
Denisoff L	15,623	
Depuit M	15,367	
Dermedy B E	21,655	500
Devereux S C	24,159	1,091
Dew-Jones J E	51,532	2,429
Dick J H	47,467	5,292
Dick M	17,343	
Dick W F	26,174	
Dickson G H	4,135	
Diederichs R	15,676	794
Dignan T M	31,467	
Dixon B	23,499	1,611
Dixon P T	28,968	
Djuric B	5,610	183
Dobi J D	4,171	100
Dobson D A	24,208	2,710
Dodd C A	15,607	
Dodd C J H	33,958	3,082
Dodd J M H	23,483	
Dodds D	20,823	1,768
Dolighan R B	20,467	630
Dolighan R J	23,041	840
Dollinger J O	31,511	755
Donkersley J D	27,197	
Don-Paul M	32,151	64
Dotzler J	16,475	
Doughty-Davies J H	44,616	
Douglas D A	44,186	1,313
Douglas R A	23,982	
Douglas R H	26,697	5,755

	Salary $	Travel $
Dove R F	9,804	221
Doyle D D	23,558	977
Doyle P F	38,641	1,313
Doyle T M	24,158	
Dreher W H	41,965	7,504
Drew T	17,015	
Driedger R J	47,018	6,869
Dryden D W	37,253	1,251
Ducluzeau H P	6,152	
Dudley T I	19,233	69
Duggan B	29,757	9,100
Duggan J S	29,172	916
Dunbar D L	18,060	102
Duncan C L	15,242	
Duncan G J	21,855	
Duncan J D	25,438	34
Duncan R	24,564	2,533
Dunlop S P	14,366	
Dunn M E	17,314	
Durrell B	15,678	17
Dwyer B E	12,874	
Dwyer D D	25,304	1,071
Dyck D F	8,758	
Dyck J H	44,903	3,572
Dyer M E	35,935	1,854
Dyer O N	15,161	282
Eastman D S	41,738	6,818
Ebell J	5,557	
Eby J V	51,039	3,574
Eckstein N A	40,366	752
Eden D R	23,417	1,112
Edge C G	23,969	1,526
Edgington B R	24,671	
Edie A G	34,246	4,632
Edward R B	23,941	
Edwards C R	8,348	
Edwards J	22,815	185
Edwards J S G	3,926	2,087
Edwards M P	16,912	485
Edwards R A	41,532	708
Edwards W J	25,654	772
Eimer J A	29,059	2,805
Einarson D E	24,225	248
Ek R E	25,863	1,225
Elder S	7,565	
Elderfield E M	13,696	
Eley D W	3,429	
Elgert A P	15,802	
Elkey P	4,645	286
Ell R W	24,704	
Elliot D W	22,494	1,328
Elliott J P	35,007	5,540
Elliott M F E	2,931	
Elliott V L	5,947	624
Ellis C G	24,377	1,921
Ellison E	22,095	196
Elson R R	5,098	259
Enders L D	26,615	2,425
Eng T C	23,900	
English M F	16,227	
Enquist G L	24,331	
Epp C E	19,936	599
Epp P	36,546	3,520
Eppler R W	24,152	
Erickson L J	27,218	1,254
Escott R W	26,505	3,765
Esouloff L M	9,039	
Euchner R	3,652	72
Evans J T	16,521	463
Evans K A	42,313	1,852
Evans R D	4,892	
Evans S D	18,391	
Ewing W D	68	
Facchin A R	22,783	226
Fair B D	16,040	511
Falconer A M	20,259	2,538
Fallan L F	23,866	
Farrell J E	55,300	5,511
Faust H L	32,119	646
Fee J	21,737	4,521
Feely M J	15,215	918
Felker C A	13,825	
Fellman Y I	44,244	1,476
Fenger M A	34,952	2,084
Fenn V A	2,808	
Ferguson M	7,652	
Ferguson R H	58,806	5,176
Ferley J C	4,853	843
Fernyhough R G	34,194	
Ferris D D	1,485	
Ferris L T	9,980	1,455
Field P W	17,175	417
Field S	15,464	
Finger U	41,042	1,937
Finlay D R	29,017	4,027
Finnie J O	44,280	2,267
Firth D M	5,750	

MINISTRY OF ENVIRONMENT—Continued

	Salary $	Travel $
Fish G R	25,471	
Fish L E	43,680	4,470
Fleck J L	24,559	1,094
Fleury S	4,078	
Flowers F W	21,781	
Flundra D J	12,652	
Follows B	17,866	
Follows J M	5,760	52
Forbes R D	24,159	1,835
Ford B S	7,410	95
Ford G R	27,521	5,491
Ford I	24,016	17
Forman D P	16,534	
Forrest S J	7,426	
Forster-Coull E A	5,653	332
Forty T R	43,438	1,967
Foster A E	25,844	
Foster B W	1,546	
Foubister L	25,008	1,485
Foweraker J C	48,117	713
Fowkes W H	25,372	239
Fowler G W	24,235	
Fowles M A	15,619	
Fox D L L	20,822	
Fox G R	21,822	1,935
Foxall C L	17,691	
Fralick J E	37,749	7,008
France S L	8,150	
Francis K L	19,011	862
Franklin T	20,236	309
Fraser D A	21,672	
Fraser K J	25,125	332
Fraser T A	29,032	3,471
Freed S M	18,309	1,251
Freer L G	3,804	
Freistadt E R	13,613	
Fricot G	25,431	1,107
Friesen B E	16,152	
Friesen P G	20,044	
Friesen P G	24,556	
Friis L K	24,255	1,473
Fritz L I	5,107	
Frost L K	17,995	
Fry K S	17,258	
Fuhr B	24,181	4,964
Fujino K K	24,377	1,893
Fuller G M	7,491	
Fuller J D C	50,472	2,429
Fulton F	7,920	
Fulton J A	29,058	620
Furness W	24,797	1,395
Gable D C	2,863	
Gagen H J	17,190	
Gale D	25,821	4,621
Gale G A	26,689	1,559
Gallagher R	43,230	
Gallipo I P D	17,917	
Gann C S	18,144	
Gardner T L	16,720	
Garinger L E	34,467	3,170
Gates B R	36,983	2,206
Gates R	22,537	442
Gaudaur G	16,460	
Gauthier R L D	27,486	
Gavaghan F	24,427	
George G A	20,897	1,429
Gerlib R A	27,218	4,748
Gervais P C	11,471	1,363
Ghuman S K	14,681	64
Gibbens B E	7,644	
Gibbs C J N	43,338	1,467
Gibson G E	2,979	
Gibson N L	17,141	
Gilchrist C	20,700	298
Giles L M	24,749	157
Gill K	19,162	
Gillett D W	26,502	1,697
Girard R W	28,654	2,172
Glass J G E	28,927	
Gloster B L	16,608	
Glover A E	24,440	
Godwin K	4,427	131
Goldie P L	17,313	
Good J A	14,992	
Gordon A W	4,163	
Gordon-Findlay N	17,313	
Gormican S J	2,946	940
Gorse K L	18,555	
Gorsline K R	26,506	1,748
Gosling G D	26,780	1,469
Gosse A F G	3,940	
Gough G R	32,850	240
Gow M C	34,439	1,080
Gower E H	37,607	2,596
Gower K J	40,180	1,973
Grabowski A J	24,512	1,859
Grace R G	25,535	1,066

	Salary $	Travel $
Graf D V	27,281	1,867
Graham R R	21,598	
Granlin I D	6,684	
Grant A M	18,099	
Grant D J	27,195	2,116
Grassie K	16,509	
Graves J F	15,114	466
Gray D W	15,947	
Grealy K	6,218	
Green T	17,725	487
Gregg J	39,364	2,905
Greiner D L	19,483	2,114
Grenier L	4,902	393
Griffin F P	37,453	1,045
Griffith R P	23,901	3,573
Grimm R W	25,444	1,357
Grinyer P C	15,936	
Guiguet P	22,110	1,418
Guillon F E	27,957	1,317
Gunoff R E	15,723	
Gunter S L	14,531	
Gustafson K D	6,420	251
Guy B T	1,990	
Gwilliam J C	24,259	1,274
Gyorfi K D S	20,679	1,054
Haboosheh H	24,964	
Hackett S W L	15,064	
Haeussler S	19,717	639
Haftner S E	21,692	5,473
Hageman C N	292	
Hahn R J	24,559	48
Haire D M	17,512	125
Hajdu A C	18,820	
Haley P F	32,648	228
Halkett A H	25,742	
Hall D	27,852	
Hall L D	20,912	470
Hall R A	18,520	1,169
Hall R E	18,308	
Hall S	16,824	
Halladay D R	48,417	5,817
Halme A L	19,599	1,636
Hals O	44,473	1,463
Halsey T G	49,957	5,742
Hambler I A	8,311	
Hamersley B A	7,237	
Hamilton A N	11,151	2,326
Hamilton D L	21,966	2,520
Hamilton D N	20,139	1,878
Hamilton R	24,272	3,049
Hamilton W G	44,098	985
Hammond R J	19,473	2,616
Hammond S A	1,102	
Hampshire B J	17,208	
Hanemayer V C	5,651	895
Hanley M J	18,431	
Hannah L E	29,361	3,507
Hanssen H W	30,943	254
Harcombe A P	38,463	4,238
Harcombe F	18,124	1,881
Hardie E J	21,775	
Hardie L J	19,690	
Hardy R H	23,800	86
Hare A P	23,982	1,021
Hargrove C	13,326	
Harmsworth L F	24,378	1,859
Harper F E	33,202	5,009
Harper L R	1,485	
Harper W L	8,530	
Harris B S	24,448	1,448
Harris G H	23,649	97
Harris G J K	24,160	
Harrison G I	8,101	
Harrison J	18,178	2,148
Harrower W L	24,832	1,004
Hart J G	25,046	2,333
Hart R R	7,374	143
Hartley G	27,667	1,454
Harvey C A	1,890	
Hatlevik S P	22,659	567
Hatton M	20,269	
Haughland S P	23,866	
Haughton E R	41,486	1,073
Hauser R M	21,553	
Havard P J	7,464	497
Hawes R S	26,971	529
Hawker J A	23,224	25
Hawryluk R S	9,124	218
Hawrys H J	22,786	135
Hawthorn R S	33 993	3,323
Hay S E	27,632	1,813
Hayden M A	23,050	569
Hayman A A	49,179	1,117
Hayward D T	22,741	1,801
Hazledine W R	35,892	3,116
Healey C F	6,181	
Heatherington A J	27,151	1,505

	Salary $	Travel $
Hebden B	22,784	2,234
Hebert D M	33,678	6,379
Hebert K B	22,362	1,122
Hebert L M	17,221	276
Hegen J	15,316	
Heggie M A	8,987	
Hehn D R	52,941	2,713
Heinsalu V	21,521	243
Heise D E	8,509	112
Hemphill N L	16,741	
Henderson H H	47,096	2,255
Hendricks G E	25,771	1,580
Henriksen K H	18,007	
Henry C	18,845	357
Henry R J	37,910	1,444
Hensel L F	18,137	229
Heyland J B	28,716	3,995
Heyland S D	40,171	1,075
Hicke K F	43,474	334
Hielscher I D	16,697	208
Hignett V S	5,607	
Hill C M	4,218	
Hill F T	20,101	
Hindley M A	17,229	
Hitchcox D M	4,474	
Hives S J	26,547	72
Hlasny B S	4,140	
Hlatky R M	40,393	6,832
Hnytka J	15,481	290
Hoar R J	24,814	322
Hobson C A L	17,737	
Hodge W S	27,223	143
Hodges R D	7,271	342
Hodgson C R	16,122	139
Hodgson F P	46,848	4,924
Hodgson W	17,800	
Hoerburger E A	6,427	
Hoffman K E	4,433	96
Hofmeister H	18,041	587
Hogeslag B L	9,814	
Hohnsbehn C E	16,492	
Hokhold T V	20,999	
Holder P J	25,873	1,838
Hollick-Kenyon S	1,356	
Hollingshead A	48,430	2,673
Holman P J	24,839	914
Holmes D W	32,056	1,985
Holms G B	19,424	2,130
Holroyd S D	1,444	
Holt V J	16,417	
Hooton R S	27,688	3,985
Horn T R	41,532	1,919
Horncastle G S	22,845	1,687
Horner B J	5,010	35
Horvath S	27,734	469
Hoshizaki M W	5,288	
Hougen D C	8,249	
Houghton L N	16,308	
Houle M	12,014	962
House L A	17,930	74
Houston C J G	27,088	529
Houston L J	29,038	568
Howell-Jones G	38,702	902
Howes D E	37,821	2,015
Howie H J	42,777	2,659
Hoyer G A	22,829	746
Hubbard L T	44,869	4,333
Huber J M	6,878	7
Hucul N J	282	
Huggins G L	10,834	624
Hughes P B	6,358	
Hughes R A	25,572	
Hull P S	25,385	
Hume J M B	25,241	1,167
Humphrey F J	42,983	586
Hundal L	20,662	2,501
Hunsberger S J	19,555	2,522
Hunt H M	52,747	3,525
Hunt V M	10,925	
Hunter H I	782	
Hunter M I	992	
Hunter R A	31,540	2,864
Hurn D R	47,832	1,556
Hutchinson J	18,029	243
Hutchinson P G	21,394	
Hutton F M	3,958	
Hutton K E	17,441	276
Ingalls G A	8,627	
Ingham L K	5,580	
Inrig E	4,468	
Irving C R	35,486	216
Isakson B M	14,118	
Jackson J A	18,026	99
Jackson T B	25,493	
Jacobs K F	21,222	482
James A G	12,727	
James F I	19,546	558

MINISTRY OF ENVIRONMENT—Continued

	Salary $	Travel $
Jameson S E	24,616	1,121
Jamieson B	31,078	6,043
Jantz A L	3,589	66
Jantz B A	18,657	837
Janz D W	32,070	2,940
Janz S	5,106	
Janzen J G	1,286	
Jarman P W	34,576	292
Jarvis G C	22,651	
Jayarajah C	45,172	
Jefferies K E	29,366	2,204
Jensen J A	32,645	2,259
Jesson D A	6,200	1,790
Jewula R L	34,381	580
Johanson D A	25,478	
Johnson C A	38,084	3,296
Johnson E E	7,421	1,389
Johnson F L	19,046	49
Johnson G G	3,644	73
Johnson G J	10,436	614
Johnson J B	15,466	
Johnson W N	17,565	
Johnston D	18,461	830
Johnston D W D	25,479	215
Johnston K C	27,057	704
Johnston L T	24,664	2,569
Johnston R H	41,823	746
Johnstone G E	38,723	
Jolley W R F	25,041	4,218
Jones D L	29,119	1,499
Jones D W	16,674	
Jones P L	16,326	
Jones S	6,831	
Jones T	2,366	
Jones T C	31,341	1,397
Jong J	14,827	2,235
Jorgensen K	14,389	
Jubb R G	27,057	1,383
Jung K Y T	21,598	7,654
Jungen J R	41,763	2,376
Juricic J B L	15,600	
Jury D N	20,709	328
Justice B G	6,741	
Jyrkkanen J A	22,530	1,014
Kalnins I L	48,488	942
Kalyn B R	8,179	
Kalyn C	1,134	
Kalyn D J	23,566	1,542
Kang G	26,127	983
Kangasniemi B	27,651	1,747
Karanka E J	32,397	3,164
Karup A G	25,925	3,026
Kastelein T	6,699	576
Kastelen W A	53,922	3,851
Katanchik J L	17,459	117
Kearley W O R	1,217	66
Keding K H H	25,452	507
Keenan C J	41,532	441
Kenk E	40,361	2,761
Kenyon B L	22,800	583
Kerr S D	7,574	
Keshvani K A J	44,097	2,251
Khare P	42,633	5,638
Kielo J W D	30,704	2,866
Kienholz B A	15,004	
Kier K C	22,917	1,131
Kilshaw P S	17,633	
Kim J	24,283	
King D G	32,217	1,336
King D R	1,207	
King L M	21,060	453
Kinnersley K M	5,625	775
Kinrade T	22,600	1,539
Kirby P J	29,205	250
Kirby P J D	28,071	1,663
Kirk J	798	
Kirk S A	10,737	
Kissmann G	2,628	252
Kitzler C D	3,869	
Klancar A L	24,080	82
Klassen H	19,237	
Klassen H P	28,568	1,014
Klassen J	8,231	705
Klein R J	21,857	632
Klopp W S	36,145	3,015
Knapik V G	31,324	139
Kniess H	25,587	3,626
Knight L K	15,820	
Knight R C	21,948	1,664
Knorr E F	10,734	65
Knowles R C	24,164	
Knox M L	17,430	468
Kobylnyk R W	49,111	4,863
Kohut A P	42,191	207
Kojder K S	19,399	670
Koller D	5,943	52
Korn C M	19,452	
Korzenowski J	17,573	558
Kosak V	15,572	221
Koster J A	15,494	333
Kostiuk R R	18,289	407
Kot R J	32,377	672
Kotila D	10,867	
Kotturi S M	41,355	1,241
Kowall R C	39,093	2,186
Kroeger R W	25,429	61
Krogel D W	7,767	1,711
Kryger L	980	
Kubotani H	24,937	366
Kudrick D	15,406	963
Kuemper C G	15,560	
Kumka D H	24,056	3,343
Kuss R L	41,532	748
Kusy W P	23,854	1,480
Kuzyk L M	17,030	
Kvist K E	27,274	1,490
Kwong J C	37,270	672
Lacas B D	18,485	1,063
Lacelle L E H	35,496	3,145
Lacey H C	5,363	687
Lai H E	35,532	482
Lamb G	21,004	540
Lambertsen G K	38,286	5,940
Lamble S J	19,105	2,536
Lamont C A	5,231	
Land R W	24,508	83
Lane M O	26,027	2,890
Lane S K	15,543	209
Lang Z	21,795	91
Langford R W	34,038	3,534
Langin H D	27,963	4,228
Lapham K F	23,866	
Lapham R K	6,842	
Lapierre D L	16,665	
Larsen L F	18,734	402
Larson D P	25,750	2,083
Lashmar M A	4,194	18
Lasnier R	21,861	
Latimer S D	24,255	172
Lauder I G	16,100	161
Lauder M E	1,356	
Law H L	21,872	89
Law P D	23,808	907
Lawrence G N L	35,739	869
Lawrence R T	24,485	640
Lawson E M	43,438	1,084
Lawson I B	4,617	14
Lay A M	25,348	1,584
Lay D W	27,260	1,379
Lay R J	24,656	1,459
Layfield R R	25,307	3,710
Le H T	22,105	1,192
Lea E C	27,996	1,823
Lebel C	21,297	
Leblanc S L	16,629	
Lebreton E G	41,532	83
Ledson L J	24,009	
Lee A	4,262	
Lee C	16,476	
Lee J W	21,818	
Lee K K	22,515	
Lee N J	17,555	
Lee T R	5,552	37
Lee V	22,911	
Lee W K	28,026	27
Lee W S	24,096	
Legebokow L B	15,947	
Legg S N	3,936	303
Leggett J W	32,767	4,537
Leinweber L R	29,874	942
Leloup R J	25,321	1,597
Lemke B I	25,736	1,757
Lemke L H	27,612	880
Leney G F	25,948	499
Lenfesty W J N	25,135	914
Lesowski J	15,852	
Lessard C E	16,951	
Lesueur J A H	23,422	
Letvak D B	44,643	1,603
Leuenberger H D	25,012	843
Leung J Y C	27,620	1,725
Leung T B Y	44,097	1,754
Levesque D	4,593	
Levy B L	21,423	4,668
Lewis C P	34,922	1,746
Lewis D E	24,432	380
Lewis D E	6,274	464
Lewis J M F	17,589	529
Lewis S M	16,191	583
Lewis T M	31,582	1,892
Lidster M	18,180	
Limoges D J	15,205	
Lincoln R C	32,424	1,784
Lindley E L	20,202	
Lindley G	3,004	
Lindsay R A	27,366	3,762
Lindvik J E	23,344	7,618
Ling J S Y	14,913	514
Lirette M G J	22,048	1,872
Little R T	26,665	784
Little R W	20,817	2,262
Lockhart K D	17,543	
Lockhart W D	25,327	2,060
Loerke L H	4,482	
Lofts S J	11,342	988
Lomas L A	26,812	
Lommerse J D	9,212	
Lopes J L	16,182	112
Lorance H J	13,915	481
Lord G T	4,165	
Loskot V	20,889	
Lotzer P	20,488	620
Lough J	5,555	
Lough M J	24,952	2,827
Louie R H	49,308	4,044
Louis M	5,576	
Louter L	10,513	163
Lovdahl D B	44,453	3,469
Lovett H	7,548	
Low D J	27,254	1,574
Low G H	15,743	
Low M	16,073	
Lozoway K R	30,743	694
Lucas G J	22,226	215
Lucas M	16,331	
Ludwig B W	25,882	4,466
Lukas M L	15,762	
Lum J B K	18,114	
Lum W L	12,836	119
Lundie S M	18,290	162
Lurz K J	4,018	
Lush L G	21,504	1,141
Lusk M A	7,440	
Luttmerding H A	44,616	5,225
Lyons C A	368	
Lyons J C	49,020	2,908
Lyons W J	24,081	
Lysack K S	6,820	576
MacDonald A J	10,000	
MacDonald C J	18,182	
MacDonald L J	15,977	53
MacDonald S J	32,418	2,448
MacFayden B E	30,013	11,441
MacGregor L	21,501	410
MacGregor W G	36,404	4,158
MacInnes J N	25,891	1,159
MacKay K R	46,500	57
MacKie R J	18,199	1,721
MacKinlay D A	25,684	768
MacKinnon G H W	26,597	1,537
MacKinnon N	19,643	
MacLachlan D	18,259	119
MacLean D B	24,765	3,723
MacLean D H	29,483	
MacLean K J	1,752	
MacMillan R W	26,558	1,646
MacNutt G M	21,488	
Madison C L	12,622	
Madley A W	25,119	1,696
Mair S L	5,120	
Mallett E J	17,398	
Manki Z A	33,168	1,516
Mann D H	18,589	
Mann I G	5,955	4,119
Mann J R	15,927	36
Manna B B	44,616	3,716
Manson C J	21,097	522
Manson F N	15,741	
Mariscak V A	17,758	
Mark G	2,570	
Mark L	13,809	
Markle T	22,453	
Marko D A	4,862	
Marks J S	24,338	723
Marsh R D	32,398	1,268
Marshall J R	58,998	1,667
Marshall R W	24,504	1,469
Marshall S	11,809	
Martin A D	26,281	2,530
Martin B D	17,150	612
Martin E	18,791	1,086
Martin J D	22,676	636
Martin L A	31,405	5,753
Martin R G	24,719	
Mason B	21,904	1,442
Mason D R	12,202	202
Mason J E	9,652	
Masson G R	22,013	208
Massy A W	19,828	832
Matte L G	23,982	
Matthews J L	18,180	

MINISTRY OF ENVIRONMENT—Continued

	Salary $	Travel $
Matthews S J	21,786	406
Mattison J	17,899	
Maxnuk M D	30,271	825
Maxted J J	45,489	2,661
Maxwell H G	30,385	305
Maxwell R E	37,980	2,594
May A L	15,825	
May G F	15,570	
May L	16,472	
Mazar A T	16,854	568
Mazar J C	13,844	
McAllister G	559	
McAra R H	31,556	64
McArthur R A	26,101	164
McCabe J A	23,208	547
McCallum M J	3,247	
McCallum W R	24,084	412
McCaw D S	24,211	1,585
McClure K L	14,743	
McCracken J W	47,928	1,800
McDonald D G	49,020	8,996
McDonald L E	24,130	1,225
McDonald M J F	24,662	1,271
McDonell C V M	21,334	6,589
McDougall I A	25,564	1,689
McFadden L W	24,331	600
McGhie K H	6,394	127
McGonigal J B	27,886	2,380
McGovern L A	15,851	
McGrath N W	6,563	
McGregor I A	26,202	1,510
McGunigle T B	25,959	921
McHaffie D S	34,108	667
McHale W	15,241	
McInnes W A	23,948	
McIntosh D K	30,866	2,516
McIntyre J E	17,167	
McIntyre R	16,701	698
McKay D E J	18,835	
McKay R F	21,778	31
McKay W H	24,727	
McKean C J P	24,562	1,049
McKee B	6,906	1,359
McKee D I	24,938	627
McKenzie A K	31,591	1,774
McKinley J W	35,668	437
McKinnell K	16,249	149
McKinnon T R	11,555	
McLaren D A	25,433	428
McLaren J R	41,532	2,614
McLean D M	22,676	
McLean P J	18,189	
McLellan J A	21,317	
McLennan K A	25,005	1,196
McMinn E R	45,060	1,403
McMullen B	36,435	4,414
McNaughton S	20,278	1,548
McNeil R Y	42,485	1,402
McPhee J S	20,683	1,459
McPherson A A	41,087	5,236
McPherson D L	16,297	
McQuaker N R	45,010	4,754
Mead D J	26,677	775
Meagher C A	24,500	1,038
Medlar B W	28,068	2,471
Meier D L	5,532	
Meiklejohn K F	19,147	
Melliship K	1,029	93
Merriman J D	26,622	2,200
Merritt S	7,524	22
Metcalf F J	25,442	5,233
Metz C	18,845	987
Meurs B M	28,068	1,500
Mickel R J	30,957	1,724
Miiller M M A	30,106	2,265
Miles C	11,251	
Miles R D	1,167	
Millard H R	44,439	238
Miller C	26,364	2,679
Miller D W	44,439	545
Miller E L	19,969	
Miller G E	4,923	479
Miller J	23,946	937
Miller T A	18,586	
Milligan M D	24,304	
Mills J	17,845	
Minchau M J	15,911	583
Mindek J M	7,340	
Minielly N	4,815	
Minty D J	24,286	
Mitchell A B	55,545	8,325
Mitchell G B	24,346	654
Mitchell J B	26,260	
Mitchell J R	6,688	
Mitchell J V	17,415	4
Mitchell L W	21,838	72
Mitchell R	8,000	433

	Salary $	Travel $
Mitchell S R	24,222	2,322
Mitchell W A	23,870	
Mitchell-Banks B	24,180	1,020
Moccia M M A	19,348	1,376
Moffat L M	21,483	174
Molden A A	17,850	
Molnar L N	25,633	1,634
Molyski C A	16,920	
Moore B J	25,442	820
Moore D C	17,210	1,299
Moore D F	25,442	2,048
Moore M K	25,906	4,200
Moore W J	14,883	964
Moraucik P S	5,653	407
Morberg D G	26,666	2,176
Morberg P C	22,514	
More G D	25,454	
Morgan A D	2,563	
Morgan C	19,593	
Morgan J	16,855	469
Morgan W B	24,952	1,577
Morison N J	43,952	3,246
Morley R L	32,828	4,392
Morris A D	2,868	
Morris F R	2,401	
Morris R L	21,208	2,189
Morrison D C	37,164	2,825
Morrison D Y	43,608	3,738
Mosdell H J	18,259	
Mottram W E	26,166	3,164
Motz S	24,383	
Mueller E	17,850	
Muir B	17,750	803
Muir R C	25,768	
Mullett R G	42,866	3,347
Mulligan K E	18,242	
Munro W T	37,004	4,495
Murphy K F	30,033	808
Murphy K R	638	
Murray A S	60,924	8,204
Murray C G	1,479	
Myers S J	26,238	1,339
Nabavi H	20,824	29
Naga M	24,043	783
Nagpal N K	41,706	1,960
Nagy D A	21,502	705
Naidu M	17,929	
Narver D W	46,952	5,748
Nation M	17,580	546
Naumann A	15,114	142
Neale R E	49,486	1,317
Negraeff J	40,796	2,040
Neilson L N	20,701	349
Nesbitt-Porter H H	42,233	5,088
Neufeld H	4,581	
Neuman R H	27,364	1,553
Newcombe C P	32,297	1,553
Newell S V	18,452	628
Newman H M	19,067	
Newroth P R	48,932	3,369
Newstead D C	23,900	
Newton B	7,145	
Newton B V	23,900	
Ngai J W	37,892	922
Nichols R W	42,777	461
Nickel R A	47,968	4,823
Nicolson P A	6,759	
Nidd M R	1,612	
Nield E A	25,442	1,205
Nijman R A	27,254	416
Nivison C J	24,159	773
Nonis A	17,431	65
Noonan D	36,508	315
Noonan D A	17,558	
Noone F	16,959	1,827
Nordin R N	32,170	1,609
Norris J G	28,129	1,317
Northcote P T	9,797	452
Norton S C	12,330	
Nunes-Vas C	18,409	
Nuttall J H	36,720	100
Nuttall P H	4,247	
O'Brien L M	16,932	
Obedkoff W	43,657	
Oberg R F	30,533	
Odenthal W	20,325	
Odynsky P G	40,204	994
Ogilvie F W	17,490	63
Oldham G E	45,696	5,350
Olding B J	25,765	1,051
Oliver D J	24,343	1,297
Oliver G G	24,069	1,060
Olsen Y	17,688	
Olson A G	1,697	
Olson H D	28,428	1,856
O'Neill M	21,503	811
Ondrack L S	17,578	

	Salary $	Travel $
Oosting M J	29,480	1,775
O'Riordan J	51,409	6,695
Orme V K	5,115	
O'Sullivan D A	5,943	694
O'Sullivan D G	25,370	2,022
Osborne V E	24,374	771
Oscienny J M	5,167	
Ostaficiuk G	7,659	
Ostermann W A L	16,170	259
Ostoforov J E	20,578	
Ostraas A	23,132	1,916
Ouellet L	18,477	662
Ouellette V R	18,893	
Outschoorn L	3,832	
Overton G N	9,099	2,033
Ovie H G	23,866	1,246
Owen N J	16,351	
Oxland T H	53,922	4,919
Pagel E	5,266	
Palmer M A	28,357	735
Parke R A	27,463	
Parker D	22,929	2,405
Parker S C	9,850	
Parkin T W	1,777	
Parkinson E A	31,548	1,818
Parr H A	16,790	
Parry J L	16,304	538
Parsons D C	35,721	5,686
Pasternak J	21,987	451
Paterson D B	32,119	128
Paterson S	18,218	
Patten B K	25,687	1,561
Patterson B D	10,598	
Paul B J	3,159	2,100
Paull B G	24,912	643
Paull G W	41,844	4,447
Pauloski L J	31,662	1,129
Pearce M	13,150	1,827
Pearson B A	16,959	
Pearson D F	35,361	
Pearson G A	25,729	1,133
Peatt A D	24,091	1,328
Peck T C	26,407	1,548
Pel W J	15,220	
Peltier W	3,652	72
Pemble D W	25,361	328
Pendergast B A	36,644	1,816
Pendray T	3,574	
Pengilly D A	27,988	1,748
Penner R J	37,211	682
Penny F M	7,287	
Pepin C L	12,924	42
Peppin P A	17,601	1,240
Perkins P L	13,051	
Perrier R M	7,564	
Perrin C J	24,183	1,038
Peters K G	24,049	
Peters R J	30,011	1,801
Peterson D G	29,074	1,098
Peterson L	5,933	354
Petrar B J	26,500	3,230
Petrie R J	27,039	1,360
Pflug S W	16,526	930
Phelps D E	27,030	1,175
Philip D F	20,891	1,947
Phillips A G	17,805	638
Phillips C J	24,013	
Phillips D M	6,810	
Philps A M G	18,758	
Piascik J E	19,113	
Pickerill I W	10,585	67
Pierce D H	27,804	1,885
Pierce M E	18,160	
Pilger K E	15,944	2,244
Pilling R G	24,091	
Pimlott G M	24,652	554
Pinch B H	29,459	2,621
Pinske L A	18,752	325
Plint W	8,575	
Pobran T	24,468	2,260
Podzun U O	29,342	2,850
Pohozoff A	16,976	
Poire M	17,346	
Pollard R A	45,640	165
Pomajzl V	37,453	788
Pommen L W	40,880	1,468
Poole A L	720	
Poole C J	15,029	
Poole G A	29,233	377
Poole W E	18,082	
Porteous B C	25,442	
Potter E D	30,715	4,820
Poulton E M	19,680	
Powell C J	5,679	471
Pratt C J	17,288	
Pratt W J	24,217	284
Prest K J	19,801	673

MINISTRY OF ENVIRONMENT—Continued

	Salary $	Travel $
Prezeau D	17,845	
Price H M	15,625	
Pridham J	1,974	
Prior T A	4,944	
Pronk M B	27,159	
Prouse C G	46,163	4,349
Proverbs T B	28,226	1,105
Pryschlak V I	3,149	283
Ptolemy J R L	21,948	2,262
Ptolemy R A	27,158	2,545
Pullman D J	17,337	
Punnett G L	26,711	861
Pynn S R	15,362	
Quackenbush P A	21,321	
Quesnel H J	31,441	1,043
Rafiq M	25,412	3,514
Rahn M J	14,816	695
Raiska E J	19,204	
Rajala G E	21,795	6,890
Ralfs G H	23,202	4,910
Ralfs G V	24,740	
Rana A	6,098	210
Randall J J	33,259	520
Rande K E	21,794	1,055
Rapatz D M	4,645	
Raper W G	18,672	316
Raptis H S	5,079	
Rashbrook M L	17,501	
Rathbone M K	26,522	394
Rattee R V	24,317	939
Read C	1,904	
Rebalkin C	16,440	
Redekopp H J	18,052	1,466
Redekopp S A	15,288	21
Redford D	22,669	1,321
Redmond C M	27,716	
Reed M R	22,282	
Refeen M	19,579	199
Regan L	46,6[illegible]	803
Reheis M W	24,2[illegible]	1,346
Rehn S G	7,384	
Reich C D	24,969	
Reid B	3,583	
Reid D L	1,611	
Reid D S	29,766	1,922
Reid G E	32,415	2,829
Reid R	37,246	1,947
Reid R D	30,540	95
Reid R H	31,520	345
Reid R T	35,942	2,481
Reite V J	481	
Reith G	28,326	334
Reksten D E	42,924	815
Rempel M H	22,249	477
Renton J R	13,839	
Retzer B D	16,781	809
Reynolds D	44,060	6,784
Reynolds P S	24,235	
Reynolds R W	24,351	554
Reynolds S	26,391	2,648
Rhebergen G F	29,306	882
Rhodes G I	17,885	
Richards D M	7,137	
Richards J	25,591	2,460
Richards R P	45,172	2,336
Richdale D H	22,638	767
Richter F M	24,559	1,382
Riechert E	23,409	1,587
Riedler H M	13,242	86
Rigler A K	23,866	
Rihtamo D	178	
Ringstad N R	34,922	3,188
Rintala D	17,268	187
Rissling J P	25,038	82
Ritcey R W	32,156	2,817
Ritchey R M	20,988	1,267
Rivet P J	6,530	
Roberts A L	21,175	519
Robe G H	24,440	
Roberge F	4,487	14
Roberts D W	44,154	4,260
Roberts G H	25,500	466
Roberts T	45,248	6,450
Robertson A R D	42,778	1,541
Robertson B G	19,244	1,228
Robertson C R	17,936	
Robertson I	4,140	87
Robertson I J M	46,081	3,332
Robertson J	28,130	736
Robertson T H	13,449	855
Robinson C	8,142	
Robinson D J	52,848	5,529
Robinson G W	21,757	858
Rocchini R J	45,403	1,035
Roch M R	21,213	47
Roche M B	10,475	327
Rogers K J	19,320	

	Salary $	Travel $
Rogers R J	24,642	619
Roland W G	25,526	1,250
Ronneseth K D	20,100	
Rose G W	4,855	
Rose H I	16,594	
Rose M F	47,916	3,339
Roseman M L	17,401	1,311
Rosmini G A	5,822	
Roth V J	29,074	2,317
Round R P D	47,634	5,497
Rounds L D	17,570	
Rowe D A	24,246	36
Rowe D L	9,002	22
Rowe S J	20,496	1,933
Rowlandson T E	24,097	
Roy R	6,896	229
Rudolph J R	6,600	786
Rushcall L J	31,550	246
Russo N F	20,504	37
Rutherford G C	23,520	640
Ryder J M	414	
Sale P A	1,711	
Salmon L	15,833	
Salt S	17,889	
Salter D S	8,554	
Sami P	18,103	
Sampson L E J	774	
Sandberg D K	33,033	323
Sandstrom L E	18,891	
Sandvall T A	21,040	76
Sanford D E	4,696	210
Sapro M	14,416	
Sarembu J	25,357	623
Sargent W D	36,620	463
Saunders B P	36,404	3,606
Savage P L	16,793	
Sawayama G T	44,378	875
Sayers A B	6,892	
Scaggs S A	2,628	
Schalla L	11,579	
Scheer K	25,011	1,618
Schenker E M	18,250	
Schier A M	14,251	
Schlitt S R	16,782	642
Scholten G	16,228	470
Schubert B R	31,475	430
Schultze C G	22,895	980
Schurr R C	45,088	356
Schuss E F J	2,267	
Scott B W	20,554	
Scott J B	6,923	24
Scott J K	18,687	841
Scott-Polson J	9,898	
Sebastian D C	23,428	3,203
Secter J P	48,417	7,716
Sedivy M J	42,135	769
Sedrovic N D	8,647	61
See H	34,971	
Seidel T	17,229	
Semeniuk R A	10,974	
Seright L	16,981	
Shaw B A	14,405	
Shaw E A	25,550	934
Shaw R	10,525	163
Shay S A	15,433	
Shea G W	27,592	
Shelley D	20,754	
Shelton D C	27,664	578
Sheppard C	16,936	
Sheppard R F	24,160	608
Shera W P	32,714	2,329
Shimmin R L	29,607	2,123
Short T A	11,657	2,667
Shumka T V	7,352	
Sidney M H	20,963	1,529
Siemens L A	28,649	2,588
Siemens R M	28,677	1,781
Silcocks F	15,900	
Silins K R	4,310	
Silver R S	35,060	3,104
Simmons G E	35,791	
Simpson D M	18,286	
Simpson J	43,560	
Simpson J A	8,597	
Simpson K	25,781	1,023
Simpson R	15,826	
Sinclair K	22,671	
Sinclair Y M	18,036	
Singh N	25,834	455
Singleton H J	23,053	979
Sinnott D C	18,621	
Siver M N	19,565	
Sjolund W R	24,635	3,271
Skwarok M L	23,208	1,036
Slaby R A	25,525	1,336
Slaney P A	32,700	2,864
Slater R J	22,603	2,321

	Salary $	Travel $
Slavens R D	25,520	4,518
Sloan D M	5,309	378
Slotylak L E	14,023	
Smart R L	29,952	3,026
Smirl R J	22,880	993
Smith A L	17,932	
Smith C A	17,845	
Smith D	8,178	66
Smith D G	24,303	
Smith D R	24,159	721
Smith D V	31,633	290
Smith E A	3,717	
Smith G D	31,455	4,753
Smith G D	22,173	
Smith G W	26,072	1,038
Smith J C	32,511	7,978
Smith L G	31,520	29
Smith L M	5,480	
Smith M	16,832	
Smith R	19,358	2,198
Smith R A	13,128	173
Smith R H	28,960	
Smith S	8,673	233
Smith S E	36,531	2,327
Smith S L	15,580	
Smith T F	42,365	2,989
Smith T R	25,342	1,052
Smith V	17,445	
Smith W A	15,871	
Smith W C	15,979	
Smuin D E	49,824	7,695
Smyth W W K	42,105	1,257
Smythe G A	24,255	897
Soar R J	10,259	1,129
Soellner G G	32,854	4,695
Solar I I	17,596	1,092
Soles I J	13,404	2,670
Solomon E J	24,816	
Sondheim M W	29,499	2,363
Soneff K W	35,210	909
Sonley J A	5,449	
Soobotin A	28,670	1,561
Southern J D	26,653	
Sparrow D E	4,187	
Sparrow R A H	40,272	6,452
Spears F S	19,597	356
Spears G G	35,160	4,387
Spek B	14,205	195
Spence C R	10,075	274
Spencer J G	43,822	283
Spidel A W	22,919	
Spring R A	29,497	
Springman M S	29,346	1,838
Sprout P N	55,516	3,429
Squire R H	3,751	682
St Gelais J P	15,370	
Stad L E	1,933	310
Stadig I L	15,814	88
Stadt J A	31,378	2,720
Stalker W J	24,686	1,051
Stanlake E A	4,735	
Stannard E J	6,955	
Starck B	6,069	
State D	5,673	611
Staton I W	6,160	62
Sten H	18,723	829
Stencel A S	30,963	
Stent P G	23,610	609
Stephen J A	24,281	672
Stephens A O	44,465	6,710
Stephenson W J	29,611	538
Stern E M	19,037	1,460
Steuart D B	25,054	710
Stevens T A	5,063	
Stevenson D G	25,342	1,074
Stevenson V A	15,797	
Stevenson J D	25,671	2,297
Stewart A C	24,248	4,841
Stewart C G	27,127	134
Stewart J I	17,299	
Stewart L J	7,819	
Stewart R N	5,551	
Stewart T D	22,677	
St-Gelais S	16,317	
Stoessel H R	33,323	
Stone J D	1,165	
Stone M S	22,179	357
Stoner J	15,642	1,082
Storey M P	16,981	
Stott C P E	25,628	358
Stott J A	35,524	3,538
Stowards E J	1,485	
Strathok M L	3,196	
Strauss A E	8,606	182
Strelioff J C J	18,720	
Stringer G E	49,843	2,790
Stringer P	16,428	

MINISTRY OF ENVIRONMENT—Continued

	Salary $	Travel $
Strosher M	39,114	639
Stuart K M	22,794	3,885
Stufano R E	15,136	
Sugarman R L	3,787	323
Sunde L A	36,404	2,149
Sundquist L N	25,218	254
Surgenor M	15,358	
Sutcliffe W G	19,778	1,083
Sutherland A M	38,280	11,683
Sutherland I L	29,464	2,901
Sutherland I R	22,070	966
Sutherland J A	23,873	1,001
Sutherland J E	26,734	388
Suttie K A	22,524	1,544
Sutton S	23,460	124
Suzanne J	18,029	
Swain L G	44,465	671
Swannell G B	26,260	491
Sweet L F	7,527	
Swendson M L	8,782	
Swereda S D	8,045	
Swiatkiewicz V J	32,700	538
Swift B D	13,543	98
Swift J A	4,420	436
Swingle R B	49,376	4,328
Sylvestre R	32,069	
Tackema J B	13,929	1,637
Talbot R J	38,382	570
Tam K H J	20,636	
Tandy V	11,084	
Tang W T	16,080	
Tanner D B	41,532	1,070
Tapp D S	21,378	1,791
Tarle T	29,129	1,034
Tasker P E	7,771	
Tautz A F	42,596	5,423
Taylor A	17,039	
Taylor B W	25,383	2,081
Taylor G D	37,004	3,127
Taylor G R	26,964	
Taylor K D	22,931	
Taylor K L	21,402	1,907
Taylor L J	4,929	129
Taylor M	17,495	
Taylor W W	24,338	
Teasdale A R	25,936	544
Telfer H B	17,845	
Ternoon E P	4,787	207
Terpenning J G	27,892	
Teskey J	21,148	516
Tetreau R E	21,886	1,837
Thatcher D J	27,254	778
Theriault C H	15,836	
Thiel R H	31,507	1,980
Thogersen A	15,293	
Thoman H H	25,928	
Thomas C F	18,038	
Thomas J W	14,761	353
Thomas M D	15,156	11
Thomas N E	25,401	1,427
Thomas R C	47,910	5,170
Thompson C E	28,432	1,276
Thompson D R	29,659	619
Thompson G P	3,373	
Thompson L H	15,837	
Thompson R L	26,850	
Thomson B	23,053	2,409
Thomson J H	4,489	
Thomson M E	20,592	
Thorn E	24,331	
Thornelow J L	3,777	
Thornton C E	17,229	
Thornton E	24,483	909
Thornton J P	29,176	
Thorp G N	21,430	1,356
Thorpe S L	11,889	
Thorshaug B	24,703	4,365
Tillapaugh D L	25,047	1,360
Tin Tun U	41,532	787
Tipper G K	23,788	373
Titus S P	7,416	208
Todd N L	34,745	8,349
Tominac M A	17,989	
Tompa F S	36,371	2,714
Tompkins R D	8,960	596
Tompson A R	24,013	
Topham R C	18,726	366
Tordoff L E	18,096	1,142
Townshend M H	19,041	847
Townson R	22,039	1,691
Tradewell E H	31,611	71
Trapton P M	14,441	
Travers B J	14,425	
Travers D	16,540	2,568
Travers G D	20,256	
Travers O R	43,218	2,871
Tredger C D	23,901	2,346

	Salary $	Travel $
Triggs L L	16,798	23
Troitsch G J	27,236	1,207
Trudel R	18,701	
Truelson R L	23,335	2,007
Truscott S J	27,881	531
Tsang T	22,816	
Tseng R	20,436	
Tsumura K	24,159	1,730
Tupniak B	1,841	
Turcotte C	5,327	315
Turcotte M L D	24,108	
Turnbull W G	26,656	639
Turner B	29,982	2,042
Turner D V	35,059	2,431
Turner W B	22,702	
Tuthill W R	34,356	711
Tutt D E	23,899	
Twaddle C E	20,297	1,678
Twamley D A	18,503	
Tyler W J G	24,194	221
Uhl B L	666	
Umedaly U S	13,013	960
Underwood M J	18,118	
Unsworth D A	4,795	
Usher J B	24,255	545
Ustik A	21,523	
Uyeyama H K	21,598	
Van Aggelen G	21,586	110
Van Bruggen W	15,422	2,230
Van Drimmelen B	35,017	3,314
Van Dyk M	18,052	336
Van Eyk N	17,889	
Van Haastregt J C	22,738	
Van Hove J	21,636	1,250
Van-Barneveld J W	44,288	4,280
Vance B F	43,770	1,620
Vandal G M	1,087	
Vander Putten E	1,739	153
Vander Putten M R	15,102	
Vanderboek L J	22,332	13
Vanderwolf C C	25,928	
Vantone L B	25,723	852
Varty J D	24,557	1,818
Vatamaniuck M W	25,517	1,100
Vater C R	23,873	
Vaugeois M F	24,243	664
Vedan J	4,645	
Velisek I	36,784	1,173
Venables W N	59,531	3,966
Verbeeks I L	319	
Vernon E H	22,074	
Versteeg W	12,809	
Vincent S F	9,257	61
Vinge K B	10,389	520
Visentin P	23,412	389
Vogt H J	43,438	4,012
Vold T	37,980	3,175
Vollans L S	21,063	
Von Schuckmann S	23,078	5,473
Vonwittgenstein J M	2,517	
Vonwittgenstein K	30,769	849
Vosburgh B	17,209	1,397
Voss G	22,966	314
Voth B B	24,453	727
Vukadinovic M	5,916	
Waberski G B A	31,995	82
Wadden R L	28,927	1,894
Waddington L	14,868	
Wagner B J	24,031	961
Wagner G C	21,275	
Wakelam G K	26,497	2,086
Wakelin N T	14,210	246
Walker D A	44,439	
Walker D J	12,820	
Walker G A	21,433	327
Walker J H C	45,883	4,809
Walker M D	30,996	4,361
Walker M J	15,508	170
Walker P D	15,697	
Walker R	1,868	25
Walker R A	23,982	
Walker R J	28,476	6,444
Wall K C	22,217	4,913
Wallis C H	17,090	396
Wallis M A	24,048	351
Wallis M P	26,080	756
Walmsley K M	17,858	22
Walters L S	19,680	
Walton D G	25,181	332
Walton G R	16,191	138
Walton J B	5,095	
Wanang A	6,306	
Ward B R	25,154	2,999
Ward J E H	24,286	181
Ward L M	20,642	
Ward L W	26,907	1,329
Ward M E	1,480	

	Salary $	Travel $
Ward S C	28,521	1,768
Wardale R T	24,683	
Wardell M C	24,331	305
Warden G	26,605	680
Wardlaw A	6,217	35
Wardman B D	24,663	488
Warfield C K	27,851	
Waring S R	11,445	
Warkentin W J	24,463	1,060
Warman P	11,705	97
Warner I O	8,677	
Warnock E	34,213	1,826
Warren M W	24,248	500
Warrington P D	37,004	2,691
Waterfield C S	16,073	
Watkins M S	31,115	1,269
Watson D J	15,349	
Watson N	15,559	
Watson W M B	23,758	51
Watts G S	25,617	1,911
Watts J D	51,730	
Wayne M M	22,953	1,898
Webber J W	44,928	1,311
Webber R C J	50,094	833
Webber T	24,033	2,116
Webster B L	26,471	2,755
Webster N	15,662	
Wei M	16,239	353
Weigel C A	17,788	
Weinberger E J	17,873	
Weir G R D V	24,366	
Weiss E	36,571	288
Weldon W H	45,954	1,929
Wells D T	28,064	
Wells L	23,847	1,181
Wells R F	23,955	2,574
Wells R S	23,982	
West D L	22,056	738
West G	22,358	
West G A	46,218	550
West M G	26,161	
Wester J	51,039	1,196
Weston J W	11,213	246
Westover W T	24,152	947
Wetter R D	45,496	1,106
Whately M R	34,422	4,341
White B	15,631	969
White C S	17,199	76
White D A	29,108	
White L A	8,882	18
White L L	1,554	
White W D	25,398	1,447
Whitcar D	19,838	161
Whyte J A	28,045	6,220
Wick G	1,391	
Wick L M	10,713	
Wiens J H	41,706	834
Wiggins A T	13,616	234
Wightman J C	18,113	1,765
Wigmore J R	31,131	1,268
Wilde P A	19,715	64
Wilders D J	25,956	1,626
Wilkes B D	34,079	5,357
Wilkin N L	19,856	300
Wilkinson G A	38,691	1,262
Wilkinson P	20,502	2,363
Wilkinson T D	22,777	1,065
Willett S V H	43,731	7,207
Williams A C	26,707	857
Williams B G	10,107	
Williams C C	24,351	1,465
Williams D L	474	
Williams G D	23,487	3,845
Williams R G	32,884	3,029
Williams R J	38,748	2,639
Williamson D R	23,861	535
Williamson L	18,746	
Wilson B E	34,452	865
Wilson D J	22,513	453
Wilson I B G	29,957	2,144
Wilson J P	15,405	
Wilson K W	44,439	1,235
Wilson R G	51,530	1,587
Wiltsie C T	1,244	
Winter W F A	23,907	
Withler I L	48,430	4,509
Withler P K	1,636	
Wittneben U	37,270	233
Wodtke F A	29,362	285
Wolfe G L	24,559	1,131
Wolferstan W H	32,700	1,910
Wolff K	21,504	340
Wolter M J	3,175	
Wolterson A J	16,055	757
Wong H Y	45,485	1,964
Wong J C	20,496	1,023
Wong K	23,948	647

MINISTRY OF ENVIRONMENT—Continued

	Salary $	Travel $
Wong K L	21,795	
Wong L	21,598	
Wong P P M	32,215	1,827
Wonneberg V W	7,327	
Wood B R	38,254	1,659
Wood T J	47,018	7,672
Woodbine S B	23,771	
Woods B V	23,982	
Woods G	17,228	324
Woods G P	26,560	2,146
Woods P J	43,875	5,165
Workman D C	26,137	485
Wormald G R	26,187	
Wormald R W	11,843	462
Worobets W A	37,524	2,996
Wright E D	16,339	167
Wright J H C	21,730	921
Wright K J	19,479	893
Wright P K	29,789	991
Wright R	22,080	
Wunderlick J E	5,196	
Wyman R R	32,382	
Wyngaards W J	34,428	4,361
Yaworski B A	21,634	2,984
Yeats B D	19,635	
Yee B W	5,712	732
Yee J	9,019	
Yee L	21,696	44
Yeomans W C	44,074	864
Yip B	4,593	
Youds J A	22,740	521
Young G P L	21,100	
Young I	29,390	291
Young J A	24,152	807
Young P E	15,491	
Yurkowski R	1,903	
Zackodnik A D	44,966	3,610
Zaluski M A	8,654	
Zbyovsky G P	4,476	
Zepp I E	376	
Zigay K E	13,426	
Zimmerman P	23,880	
Zimheit N A	26,047	936
Zolpys J	8,168	1,239
Zubel M Z	37,957	1,342
Zubick M J	18,193	
Transfers, other ministries	237,956	991
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		2,127,318
	45,681,233	4,228,696

MINISTRY OF FINANCE

	Salary $	Travel $
Curtis Hon H A Minister	32,306	15,818
Bell L I Deputy Minister	77,967	19,410
Abbott L M	31,387	1,488
Acton R	20,228	
Adam G	23,855	990
Adams C L	20,459	
Adams P J	56,826	98
Adams S	17,299	
Adams S A	16,016	
Adams T F	15,227	
Ahola V C	17,411	
Ailport M P	17,269	
Ainsworth D G	16,611	
Alexander D R	71,164	
Alexander N	679	
Alexander S C	17,247	
Allely H E	14,952	41
Allen D E	53,579	336
Allen R S	38,924	1,222
Allum M A	14,619	
Amsden P	2,689	
Andersen H D	6,327	
Anderson A H	35,768	7,130
Anderson C	3,475	
Anderson D R	18,286	
Anderson M F L	15,642	
Anderson M M	17,962	
Anderson P	17,955	
Anderson W R	40,695	1,981
Anderson W W	10,581	
Andrews L I	13,216	
Andrucko F W	23,949	
Angl S K	17,886	
Angus S	3,988	
Anholt D M	57,750	
Anslow T M	16,394	
Anton J	18,698	
Aquino F D	30,302	1,644
Archer S E	19,108	412
Archibald R H	7,342	
Armit D	17,891	
Armstrong D	16,471	
Arnoldi M P	24,522	
Arola F S	31,158	801
Arthur D E	17,890	
Ashmore R	24,499	
Ashton T M	16,790	
Aspden C	15,944	
Asquini L E	10,823	
Atchison D V	14,781	2,020
Atkinson M	26,915	699
Atterton R A	19,500	
Attfield R S	24,920	593
Attwell H J	22,221	185
Aubrey W J	29,457	731
August J	521	
Aune V	16,606	
Aussenegg T	25,177	
Austin J	24,239	1,082
Averkieff E E	19,563	
Babic S	10,526	
Bachert C A	18,130	
Back G A	31,891	
Bahuaud A M	22,093	7
Bailey A	17,975	
Bailey D S	17,890	
Bailey E G	12,249	
Bailey M	14,597	
Baird C G	28,948	
Baker G R	20,192	474
Baker J A	44,127	345
Bakker M A	293	
Bakos T P	5,759	294
Bale P A	17,847	
Ball B J	17,520	
Ball K M	16,119	
Ballen M C	22,935	1,159
Bamford E A	11,495	
Baptiste I	17,921	
Bara J	17,683	
Barber J L	612	
Barker W P	35	
Barman C C	32,919	
Barnard A J	34,180	
Barnes S L	12,208	
Barnett G	4,297	
Barrault G L	16,020	254
Barrington-Boam D	17,896	
Barron S	16,106	
Barter D M	15,970	
Bartlett B J	17,890	
Barton J	7,789	
Bashford A J	5,285	
Bater D	17,541	
Battisson P A	40,524	3,037
Battiston R A	17,496	
Bays K I	17,972	
Beach D C	18,019	
Beamish D M	17,205	
Beattie J A	24,372	1,654
Beaulieu N B	18,750	19
Beaumont T M	15,246	174
Beckett A C	45,221	202
Beckley H W	23,571	
Bedwell M M	15,890	
Beech D	16,391	
Beeds K R	26,607	162
Begg T	7,319	116
Behan B	17,857	
Belanger C G	16,196	
Belcher J	579	
Belcourt V	4,101	
Bell H M	32,116	1,905
Bell M L	7,265	
Bell W H	39,096	411
Bellavance G	16,180	
Bender R E	35,584	688
Benham W P	15,579	179
Bennett M	27,053	1,107
Benson R G	3,518	
Bentley R	25,870	4,017
Bepple D M	21,719	71
Berg W J	3,080	
Berry C S	20,404	31
Berube P	11,988	
Betts C J	22,104	189
Betts J	3,518	
Bex T J	15,879	
Bhalla B	17,013	
Bibby B M	533	
Bidassek W	23,177	2,144
Bie F S	19,972	
Billett J C	18,188	
Binder-Taylor S	20,894	557
Birch I W	48,351	4,471
Bishop D	27,975	3,290
Bishop L J	19,970	
Bishop V D	22,164	
Bishop W J	20,093	1,008
Blaauw E T	34,383	75
Blackler N P	12,164	
Blain L A	50,884	7,297
Blaine L C L	17,991	
Blake N R	7,656	
Blakeman F	18,775	
Blatchford D R	31,785	5,955
Blazkow P	33,265	
Blewett J	16,400	
Block P	3,243	
Blue V J	18,981	1,595
Blundell M M	21,322	550
Bobiak C J	17,842	
Bodard J	25,800	2,702
Boddy F	22,435	
Bogdan K G	23,782	
Bohlmann E G W	25,299	2,394
Bollerup B	13,011	8,262
Bolton D B	30,865	125
Bone J L	2,882	
Boomer J E	18,064	
Booth K I	25,909	
Boothroyd J R	24,872	1,529
Borgun L D	20,785	100
Bornestig R M	2,279	
Borradaile L J	26,076	45
Bosch T	5,962	479
Bourdeau L J	16,390	
Bourgeois A S	18,757	
Bourne F M	17,839	
Bouthillier W T	35,967	92
Bower P E	17,884	99
Boyd L A	4,212	
Braden J	17,332	
Bradshaw J W	27,391	1,113
Brady K	9,854	
Braley B R	18,591	181
Bramley R M	15,886	
Bramwell W W	27,290	3,919
Bray P D	32,054	2,505
Brereton M K	13,319	
Brethour I R	8,716	
Brister L A	15,982	
Brodie G L	56,878	5,019
Broemeling A M	31,647	743
Brookes V N	9,388	
Brouwers A	29,560	1,926
Brown C	16,034	
Brown C L	16,994	399
Brown C V	17,890	
Brown E D	17,785	
Brown J A	11,130	171
Brown K A	27,080	108
Brown L	17,944	
Brown M M	4,936	
Brown M P	17,961	
Brown P	32,054	3,728
Brown P A	25,956	
Browne H P	17,886	
Bruce C M C	25,364	
Bruce F B	19,381	215
Brunwald R J	21,453	311
Bryan J	29,676	784
Brydges D	19,707	1,169
Buckingham M J	16,355	
Buckna M A	33,890	1,624
Bugg D E	20,592	
Bujdoso M	15,786	
Bull D R	17,274	24
Bull E C	4,827	
Bull V E	6,741	
Bunn F	250	
Burbank D J	16,764	
Burgoyne J E	15,320	
Burnas P	17,465	
Burkhardt L A	44,573	
Burnell G F	30,047	611
Burnell J M	19,447	
Burt D L S	28,016	957
Burton W A	10,828	
Burton-Stewart L	12,942	
Buss P	17,890	
Butler J M	46,906	447
Butler P E	16,158	151
Cadwallader C R	21,918	136
Cain L G	32,998	
Calder E	1,511	
Caley R J	23,697	
Cameron M N	16,115	
Cameron W P	18,031	
Camp M E	4,645	
Campbell B C	4,444	
Campbell C	635	
Campbell J G	29,560	3,981
Campbell K J	15,868	
Campbell R	40,729	241
Campbell S H	3,424	
Campbell W L	30,756	855
Campeau F	15,811	
Capewell M	18,071	194
Carere F J	6,740	
Carlson N E	21,538	1,473
Carmichael F R	38,253	2,319
Carr J A L	23,608	191
Carter B A	14,957	
Carter J	17,880	
Carver A B	55,585	1,577
Cavanaugh G	6,130	
Cawley S M J	21,461	1,627
Chadwick P A	19,407	
Champion D J	20,073	
Champlin W C	15,517	
Chan C	17,890	
Chan D Y	24,848	1,284
Chan J	16,760	
Chan J	17,730	
Chaperon R T	12,521	
Chapman E N	18,334	
Chapman K M	26,607	
Chapman K N	18,721	
Charlesworth A F	15,861	
Charlton A W	56,724	443
Chartier R C	16,069	
Cheperdak D W	20,120	
Chester K A	6,516	
Chin D K	14,239	45
Choi P	24,112	4,043
Chow H	23,740	3,576
Chrabaszcz R E	19,586	259
Christ E M	19,245	
Christensen L	16,312	
Christie W C	19,832	830
Chuang C M	17,890	
Chubak E G	36,634	767
Churchill M F	56,760	70
Ciceri R A	29,227	139
Cinnamon G J	7,928	
Clark L D	16,050	
Clark L J	17,366	
Clark N R	44,616	1,120
Clark R A	27,407	141
Clarke A L	17,274	
Clarke L M	23,949	2,379
Clarkson E	19,644	
Clavier J	1,430	
Clayton C	15,377	
Clayton L	65	
Cleophas M	15,819	
Clews S G	27,378	
Cliffe R B	29,112	296

MINISTRY OF FINANCE—Continued

	Salary $	Travel $
Clifford M	14,560	
Clyne D A	16,263	
Coates J R	33,247	
Colford D E	4,205	
Collier P	19,702	
Collins R D	16,316	
Collister D	38,883	8,000
Colwell C	20,101	
Combs O F	19,073	
Comeau M E	3,650	
Comper M F	17,192	
Cone J H	29,560	2,156
Connelly D	18,316	201
Connors J R	20,381	135
Cooney M J	19,721	
Cooper H	16,437	
Copley B D	48,007	2,179
Copley J A	15,135	
Corbeil R C	44,903	882
Corby J T	16,391	
Corra J	18,548	889
Cosby M A	17,779	
Costin F W	34,949	
Cote C J	16,902	71
Couldwell B J	18,322	182
Couldwell L F	16,447	
Coupe R M	17,961	
Courtnall G L	54	
Coutts D	14,195	221
Cox R E	35,084	176
Cox R J	1,064	
Cox S F	21,232	
Craven L V	16,265	
Crawford J	22,022	635
Creighton C C	22,568	
Cremers A	3,100	
Critchley P M R	7,545	
Critchlow O M	23,744	60
Crittenden A C	18,009	
Crocker P	17,863	
Crompton P J	44,616	761
Crone J	30,683	
Crosby G S	21,853	
Crossett S	16,178	
Crothall S A	25,847	86
Crowe S G	17,688	
Crowther M G	46,291	2,928
Cundall G F	19,713	
Currie G	3,179	
Currie L L	46,846	277
Curry W L	15,837	
Curts J	10,009	
Cushing B	7,851	
Cuthbert B S	29,397	
Cuthbert T F	51,691	127
Cutler S A	17,890	
Cuzner F W	23,326	
Dahl M A	15,388	
Dale J	15,819	
Dallamore E L	18,044	
Dalmaso L	19,597	660
D'Hondt S R	17,737	11
Daniel V M	16,921	
Daniele R M	17,971	
Daniels G W	16,391	116
Dar J	15,837	
Darnel J	12,773	
Darychuk R	16,279	69
Davidson S J	29,676	3,513
Davies S	14,331	
Davis S	10,920	37
Davis S M	2,925	
Dawes J F	27,047	1,145
Dawson E K	16,720	
Day D W	18,784	
Deacon-Rogers L	12,595	15
Dean B A	16,699	510
Dean W A	23,906	1,958
Decosse S S	25,421	386
De-Geest K	8,920	
Deighton S	13,304	
Dejong J C	3,990	
Dejong P	17,936	
Dekker L	16,758	
Delaney L E	7,711	
Delany T	16,967	
Dempers K A	15,761	10
Derry S A	14,989	377
Deurloo Y	2,829	
Devine E	17,641	
Dewolfe D M	17,701	
Dewsbury R B	24,468	1,027
Dhillon A	15,039	
Diamond D	207	
Dick A E	14,101	
Dickson D L	17,193	102
Digeorgio J L	11,856	
Dinney J C M	9,978	
Dixon M C	17,367	
Dobell L	17,242	
Docherty J	30,337	3,185
Dockray D A	17,495	87
Domke M	3,277	
Dorrington E V	362	
Doucette K L	18,169	
Dougan B M	20,399	
Douglas C L	17,424	
Downs B K	18,220	
Doyle E E	16,591	
Drader L J	16,085	
Dragan G J	27,654	761
Drake N	23,032	434
Drew D V	2,845	
Drew E	15,964	
Drew P	8,247	
Dreyer L E	22,193	
Duffy M D	18,544	
Duggan R	3,210	
Duits S	15,122	
Dujela E	4,099	
Duncan A K	6,627	15
Dunham H A	21,231	
Dunn A	14,880	
Dunsmuir J E	38,715	856
Duprey R R	28,948	949
Durance S K	4,564	
Durusseau S A	17,697	
Dwyer E C	15,775	
Dyck J D	15,000	
Dyer P D	2,162	
Dysart M A	18,340	
Earl G C	16,245	
Earl H L	20,509	
Eastwood A	60,548	1,761
Eaton B	23,083	220
Eden K	15,055	
Edge K	5,190	
Effa R W	27,047	4,722
Egeland D A	30,637	1,484
Eisenhuth S L	17,816	12
Elkuf L L	15,863	
Ell M E	17,763	
Ellis M E	17,438	
Ellis R L	29,030	
Emerson D L	73,378	3,638
Eng G	17,563	
Engbrecht C	16,645	
Engele J	6,701	
English A J M	37,980	
Enns G	20,109	455
Erb T E	16,900	
Erickson S	8,634	
Ethier G M R	19,644	
Evans A	17,960	
Evans D M	3,279	
Evans D T	46,242	
Evans L	3,123	
Evans W E	54,363	864
Evensen P S	8,726	
Evoy K D	21,889	
Excoffon M	13,491	
Fairclough E	15,469	
Falk D E	17,890	
Farndon C A	16,601	
Farquhar R M	24,249	2,720
Farrell L J	17,891	
Farrington E G	17,670	
Fayle T	23,463	
Ferguson H G	73,906	9,740
Ferguson M A	22,094	
Fernandez J M	17,881	
Ferris T	6,424	
Fettig K	15,792	
Field D C	17,962	
Fieldhouse E M	18,934	
Fields R B	48,219	
Finamore R	29,030	5,129
Finch L E	21,435	
Finlay W M J	55,704	
Finnigan L D	39,388	5,634
Firbank J A	32,054	3,610
Fischer K E	604	
Fisher J R	15,999	
Fisher S R	19,412	
Fitch D E	15,509	
Fitzgerald L S	16,768	
Flavelle L	10,606	29
Fleck A K	16,585	93
Fleet M	8,998	
Fluskey L	15,356	
Fong L	16,894	
Foong L	18,304	
Forbes D G	15,651	
Forbes D L	13,783	
Ford D A	39,204	
Forman I K	30,047	2,432
Forrester M J	19,073	
Forrester W W	30,162	1,588
Fossum S L	13,600	
Foster J K	18,892	3,139
Foster L T	42,965	1,677
Francisco C	17,310	
Francke L	11,648	467
Franks D A	15,343	
Fraser J M	15,571	
Fraser R	24,829	
Fraser R A	26,921	144
Fraser S L	14,568	
Frenette L J	9,742	
Frey J R	36,441	4,631
Friel L	1,315	17
Friesen J A	4,283	
Frolic G E	27,047	788
Froud M	8,009	
Fry P A	16,428	
Fuhr G	18,195	
Fuller A L	215	
Fullerton D A	3,511	
Galego C S	17,890	
Gallagher R L	16,839	
Gallie B	18,925	
Gallie D	18,174	
Gander L	19,214	152
Gardner I P	30,380	3,955
Gardner K	16,092	
Gardner P A	7,930	
Garside S E R	3,511	
Gascho B J	17,062	
Gault J A	2,522	
Gee W	24,347	989
Genest W L	15,111	
George D	8,524	
Gerhards P	16,469	
Gering S	12,836	
Gerry P	1,419	
Ghory M G	17,343	
Gibbs G R	19,908	2,050
Gignac L G	52,100	247
Gilbert D E	47,755	
Giles G L J	65,974	
Gilker E R	17,665	
Gill N K	10,943	805
Gillard A	12,824	
Gillard S E	19,131	185
Gillespie A J	20,366	5,769
Gillevet J F	47,596	201
Gilmore B I	17,274	
Girard M I	18,236	
Gitzel H J	15,984	
Godin J A	30,843	3,392
Gold S	17,274	
Good C F	1,005	
Goode A	5,949	
Gordon A W	2,765	113
Gordon B M	17,266	
Gosztolai K J	4,655	
Goulet T G	24,117	536
Graham H K	21,831	
Graham H S	16,093	
Graham K	23,855	981
Grahame M A	19,563	
Grant R F	23,855	
Granton B P	35,860	224
Graves D R	18,923	138
Grealy K	9,906	
Greatrix L A	16,986	
Green H M	20,160	
Green J	17,541	
Green T K	22,518	
Greenall T M	12,198	1,007
Greene E J	39,088	133
Gregg L M	12,979	186
Gribling D	18,183	
Griffin C M	12,798	
Griffin C M A	30,202	
Grills M M	19,041	
Grisley D A	847	
Groleau B L	6,240	
Gruber N	18,387	
Gubbels E C	3,521	
Gudbranson M A	7,725	
Guenther D E	15,161	
Guilbault A B	21,405	
Gulliver J T	47,114	
Gunnarsen D E	21,132	
Guthrie J A	29,757	6,929
Haazen D S	42,094	116
Hadfield A L	15,833	
Hadley K E	19,516	
Halkett P	57,750	4,815
Hall C T	24,452	560

MINISTRY OF FINANCE—Continued

	Salary $	Travel $
Hall M J	15,968	
Hall R E	35,628	534
Halldorson R E J	18,335	
Hamill D	17,376	
Hamilton A H	26,456	
Hamilton C	15,640	
Hammett A K	15,522	
Hammond C	12,352	
Hammond G	12,578	
Hammond G	21,433	140
Hancock J P	14,785	
Hancock L A	17,273	
Hancur J L	11,514	50
Handley R W J	22,193	
Handy L	16,398	
Hanna M G	26,607	
Hannah G K	31,436	152
Hannah T L J	15,520	
Hansen B W	38,521	2,095
Hanshaw J D	17,891	330
Harkness H L	13,959	
Harmati T L	14,646	
Haro D J	2,858	194
Harper F M	15,590	
Harpham E J	19,737	
Harris B A	5,432	
Harris J	1,315	
Harris K N	6,185	91
Harrison B	1,623	
Hart M A	17,871	67
Hartnett M	16,703	
Hartwell M C	29,560	3,089
Haskins S A	14,776	
Hass F	5,680	
Hatcher M T	17,890	
Hatt K	14,400	
Haugom H	24,931	375
Havener J A P	12,034	
Hawkes M J	15,646	
Hay J D	30,967	1,008
Hay J M	2,489	
Hayes M W	3,049	
Hayes P C	4,602	
Hayhurst J S	27,047	121
Hayter C L	16,685	
Hayward D A	17,891	
Heap G W	34,383	117
Heeley R A	25,928	
Helin M A	3,478	
Hellrud D M P	15,642	21
Hemeon D D	4,910	
Henault S M	10,953	
Henderson D M	48,908	67
Henderson E G	19,395	
Hendricks W	18,814	
Henery E	14,288	
Henn B L	17,891	
Henry M M	27,816	2,240
Hepburn F G	59,677	1,061
Hepburn W M	17,590	
Heroux C A	18,752	575
Heslop C G	21,232	2,979
Hewis G E	16,760	
Hicks P H	29,561	370
Higman L J	5,582	
Hill D W G	29,560	4,159
Hillsden A E	11,968	268
Hilton C	10,415	
Hindley J D	17,276	
Hitchcox D M	1,428	
Ho D Y N	33,909	2,429
Hoadley G H	17,649	
Hoag C A	16,130	
Hobart R J	41,316	81
Hoem J H	39,998	1,506
Holder C E	52,020	124
Hole B J	17,005	
Hollins L	17,495	
Holmes C L	18,531	4,582
Holmstrom J E	18,325	
Holt C M	20,185	148
Hoopfer H A	16,584	134
Hopewell J	30,963	253
Hopkins J W	31,524	122
Hopkins N P	5,962	207
Horne A	6,332	
Horner A R	50,054	96
Hornett K E	8,566	
Horniak J	17,843	3,777
Hoshal P A	15,782	
Hoskins W	31,477	
Houghton S S	74	
Howatson A C	2,186	
Howatson J	509	
Howe A	17,231	
Howe M	3,448	
Howell D	2,886	
Hoy A I	18,825	
Hudson I M	31,071	1,624
Huffman J B	29,560	1,473
Hughes D M	20,209	
Hughes G	16,067	
Hull W E	1,968	
Hunter I	16,803	
Hunter J	16,667	
Hunter J G	24,776	
Hunter L	6,991	
Hunter R I	46,792	319
Huntley C	2,018	
Hurst T R	18,086	
Husband S M	19,721	
Huska P	12,268	
Hutcheson B	4,625	
Hutchings C S	58,514	954
Hutton D A	21,917	
Hyndman D M	47,044	1,697
Hyson B I	18,343	
Ingalls E	15,868	
Ingbritson W C	24,249	
Irwin L	19,447	
Isaac L I	2,965	
Iverson M E	17,209	
Jabs L M	15,022	
Jamal Z	3,850	
James J	31,560	525
Jang K	17,683	
Jang L	19,196	
Jankovic K L	17,344	
Janson E S	15,043	
Jaques W D	28,051	1,515
Jarrett K E	2,944	
Jaskela D	20,048	
Jaskela R H	34,383	
Jaynes L M	6,211	130
Jecks D P	21,831	313
Jenner P H	18,344	
Johns F A	11,305	
Johnson B R	16,719	
Johnson G D	23,855	996
Johnson P K A	22,302	
Johnston D J	3,211	
Johnston J B	33,884	649
Johnston L E	4,350	
Johnston R W	33,265	786
Johnstone D S	24,082	677
Johnstone E J	35,124	3,163
Johnstone L M	18,270	
Jones K W	26,535	
Jones W	26,881	599
Jongbloed C W	30,856	1,905
Juch A	13,599	
Jury D	17,273	
Kalmakoff P	18,157	1,498
Kane B	15,320	
Kavanagh M E	20,373	
Kay D J	18,037	
Kayler K	24,941	1,070
Kearley K	10,292	
Keighan S	17,890	
Keil R L	18,126	1,007
Kelly K W	33,000	1,255
Kelly R D	11,079	187
Kennedy E	16,547	
Kenyanjui G	3,774	
Kerckhove M	22,279	54
Kernaghan B E	37,316	887
Kershaw S V	4,871	
Ketcham W H	36,241	772
Kettle J L	16,355	
Key S I	6,084	
Khouri L M	12,214	
King A G	17,881	
King R	16,085	
Kingsfield B C	17,027	720
Kingston R C N	23,313	591
Kirk C S	45,421	5,946
Kirkaldy A D	18,890	
Kitson S	7,971	
Kivisild A	27,407	
Klassen F J	44,604	1,047
Klassen J E	12,729	
Klaus H	804	
Klear D	19,147	
Kloss M A	1,806	
Knight D C	19,029	
Knowles J R	21,593	181
Koga E	19,501	552
Kong L C	33,835	202
Korner T H	9,551	
Koskimaki D	39,138	1,047
Koyl M C	9,739	
Koza S	15,997	
Kozina J	34,949	1,023
Kreic S	19,727	
Krego L M	13,600	
Krenbrink B L	17,311	
Krischanowsky N P	45,097	580
Krowchuk R D	49,364	289
Krueger R F	20,033	
Kufner C A	18,819	
Kula J	15,632	100
Kum L	18,260	
Kumar M	17,072	
Kushner D	16,475	7
Kutyik E F	2,508	
Kuziw C	3,352	
Kwan G	16,980	
Laforest C	19,075	
Lai C	10,988	
Laidler T P	17,422	
Lalonde A	4,073	
Lam L N	17,928	
Lamb R	10,303	
Lambe B	23,269	5,207
Lambeth J A	37,417	141
Lane J A	29,799	664
Lane K	16,041	
Lane M H	15,913	
Langstaff D Y	17,890	
Lanki H J	29,141	295
Lapierre J A	20,048	
Lapierre M	17,986	
Lapointe A M	33,607	5,754
Lapsley W A	34,949	
Larsen E M	9,074	
Lauckner E V	27,852	
Laursen S M	15,195	
Lavallee L D	21,917	
Law M K	17,891	
Law P J	10,918	
Lawless D C	17,461	
Lawlor S L	17,897	118
Laws J C	26,961	243
Lawson D	13,590	
Lawson R D	20,165	65
Lay M	18,836	12
Lazaruk R A	4,620	
Lazeroff N	1,060	
Leamy D L	1,481	
Lean L P	37,897	2,083
Ledingham L	13,792	
Leduchowski S M	16,045	
Lee C	15,833	11
Lee C D	12,198	514
Lee D J	17,995	
Lee P W J	30,690	1,079
Lee V F L	7,368	
Leenders M H	50,754	150
Lefeaux-Valentine N	166	
Legge E H	18,259	216
Leith M D C	34,258	2,849
Lemley B L	34,054	491
Lemmen C	18,247	
Lenz M M	17,957	
Leonard F H	47,982	885
Lepage S	19,756	
Letham D J	21,825	
Leung K C	18,516	
Levens E W	33,884	1,415
Leverington J B	38,610	913
Levesque M J	18,183	
Lien E L	53,284	4,595
Lightbody J C	16,744	
Lightbody K M	68,376	506
Lightfoot B J	1,242	
Lilleberg L	17,079	
Lilley J L	17,397	
Lim T W	27,472	1,610
Lind A H	23,974	1,262
Lindsey G D	34,082	
Linn J M	19,649	325
Lister J R	33,835	21
Listug E J	19,953	84
Litster G	5,643	
Little J D	32,672	292
Little M L	17,980	
Littler K E	48,804	2,247
Lockhart J M	18,109	
Lockhart M	2,645	
Lofthouse M	24,273	3,287
Lofting D H	20,708	720
Loganhume J S	2,428	
Lomas E W	22,193	530
Lomas T	15,579	
Longdo C W	22,174	
Longman D	28,510	3,936
Longman J H	31,920	1,545
Loo C	17,978	
Loo S C	16,302	
Looyen L M	17,931	5,003
Lord K	15,749	

MINISTRY OF FINANCE—Continued

	Salary $	Travel $
Lord P	3,149	
Loretz M M	17,714	
Love M	17,316	
Lovsin R J	19,128	835
Ludlow C H	15,717	
Lummin S P	34,517	
Lundell F R	24,726	1,459
Lundquist M S M	26,607	
Luttmer P J	37,435	3,004
Lutz G L	16,629	
Lux I	11	
Lyle F H	18,130	
Mahon R K	23,701	
MacDonald A E	2,832	
MacDonald G	25,306	984
MacDonald J M	16,502	287
MacDonald L H	17,159	
MacDonald N	241	
MacGregor R	15,074	
MacKay I	21,587	
MacKay I C	17,891	
MacKay I I	20,238	
MacKenzie B G	36,181	631
MacKenzie J D	17,891	3,268
MacKenzie K I	4,476	
MacKenzie N I	13,933	
MacKenzie R	29,560	1,499
MacKinlay F C	18,022	
Mackie E A	2,950	
MacLaren V N J	17,183	
MacLean S J	7,911	
MacLennan C M	20,524	
MacLeod A D	45,748	182
MacMath D S	27,812	3,005
MacNab L A	3,715	
Maddigan I	16,505	
Maedel H L	16,592	
Magee J E	11,270	
Mah J	23,740	1,269
Mahoney J F	29,054	463
Majkowski E	25,870	3,592
Makowichuk H M	8,823	
Malesku D	6,470	
Manson A G	22,154	
Manson R E	42,886	1,707
Mapara Z H	22,344	1,309
Mar C L	2,773	
Marley W A	26,607	1,099
Marling L V	20,294	441
Marshall C	11,752	
Marshall W L	35,798	951
Marshinew V A	964	
Marson D B	66,790	3,238
Martin D L	19,566	234
Martin K M	35,412	32
Maskell K D	28,131	3,570
Mason J M	1,884	
Mast I B	15,343	18
Matsuo S	37,638	535
Matthews J	25	
May D L	15,327	19
May R	22,396	258
Mayer A S	17,598	134
Mayrhofer D R	18,375	
Mazar J C	2,795	
McArthur G J	21,626	
McAuley P	16,948	
McBride M	15,945	
McCallum D	8,301	
McCallum P M	17,890	
McCarthy J	17,891	
McCarthy K	8,542	
McCauley W D	35,809	1,096
McClure R W	26,560	435
McCormick C J	18,063	
McCracken M L	21,831	1,592
McDiarmid E J	17,400	265
McDonald D L	19,640	
McDonald R G	26,607	297
McElroy K	7,100	
McFarlan C E A	17,891	6
McGaw L M	129	
McGlade P J	17,485	
McGregor D L	17,811	
McIlveen J J	30,715	1,502
McInnis E K	18,062	
McIntosh D A	19,137	
McIntosh D L	23,032	
McKay M L	2,938	
McKenzie D G	10,021	14
McKenzie P A	25,338	2,812
McKinlay A R	50,318	
McKinnon T P	44,364	3,097
McKivett B E	17,273	
McLagan J R	26,629	708
McLaren R C	2,396	
McLean C	17,873	
McLean S J	15,617	
McLelland D	1,638	
McMahon L	17,508	
McMillan D G	37,618	5,282
McMillan L A	24,776	71
McMillan R	6,395	
McMillan S	15,586	
McNabb L A	36,914	2,649
McNamara W	3,751	
McNeil B R	14,646	
McNeil M	17,891	
McNulty D C	14,397	233
McParlon E R	32,852	4,350
Mead E L	17,890	
Meagher P	17,756	
Melnick G L	23,422	
Meloche S L	17,076	
Melvin C M	19,389	
Meredith S	4,352	
Merkley S E	17,343	
Meroniuk A	29,675	4,851
Merrett D R	1,130	
Merwin M I D	18,835	502
Messent A F	24,604	1,428
Messent R A	53,886	2,339
Methot A L	28,816	
Michalko M J	4,957	
Michaluk E A	16,660	
Michielin P	14,393	
Miers J F	33,844	1,102
Mikaelsen I M	16,747	
Miles C J	3,363	
Millard A	10,907	
Miller F G	21,010	
Miller I	10,174	270
Miller L A	7,052	
Milligan D J	20,556	639
Milne M L	17,343	
Milobar M	24,112	3,510
Milton A W	44,045	3,521
Milton H F	18,240	1,097
Minifie S W	48,008	4,760
Mitchell M D	15,958	
Mitchell W D	57,354	488
Mix B B	9,016	1,028
Mogensen N	48,421	
Moller E	19,602	
Molsberry J L	215	
Monaghan T J	19,298	1,353
Moody R	32,054	4,955
Mooney S M	11,982	
Moore B	17,680	
Moore D M	16,310	
Moore J O	39,483	
Moore L A	15,819	
Moore R B	17,961	
Moore V J	15,779	34
Moreshead J A	34,383	1,513
Morgan G	4,145	
Morgan I S	21,684	
Morgan J E	14,871	
Morman S D	19,320	
Moroz D	41,021	
Morrey S A	14,559	941
Morrison W F	26,576	
Moseley G	22,561	
Moss F R	16,495	
Mossop J A	18,712	
Mufford J	33,409	1,684
Mundell W G	39,036	819
Munro A J	19,648	
Munro E L	56,142	
Murphy M F	22,193	
Murray C G	15,702	1,249
Murray G M	6,095	
Murray L M	19,987	299
Murray S A J	2,118	
Musfelt V G	15,821	
Myers S C	26,518	
Mylchreest R G	19,044	
Nadasen C	16,870	
Navey J A	17,316	
Nelson A G	46,675	65
Nelson C A	3,767	
Nelson D	34,383	8
Nelson D A	25,517	1,156
Nelson N A	46,716	4,033
Netter-Hodge D R	26,607	1,400
Netzel B S	3,316	
Netzel I M	19,005	
Newburg W C	13,895	108
Newlove B J	17,912	
Newman W H	34,175	975
Ng N F Y	3,518	
Niccoli A	3,912	
Nicholas E	12,204	
Nicholson Y	15,308	
Nickel C	30,047	3,737
Noa D	15,838	
Noakes C	15,837	
Noble A	3,381	
Noble E	641	
Noga T I	3,795	
Nonteli G	15,761	
Norman P	17,053	133
North D I	12,712	
Nunweiler A E	19,007	566
Nuttall G	46,701	787
Nymark W	1,179	
O'Brien B	6,006	
O'Dell T B	18,694	402
Ofner J V	17,890	
Oliver S C	17,419	
Olsen G I	18,904	
Olsen M B R	16,104	
Olson J W	39,019	4,214
Olynick I K	16,081	
O'Neil C M	2,202	
O'Neill P M	1,252	
Onions D J	21,831	256
Ormerod M J	10,607	
Orton A C	32,032	3,182
Osborne W W	27,918	1,802
Osselton A E	16,104	
Osselton W E	29,141	
Ostashek T	17,260	863
Oswald L A	26,463	2,572
O'Toole M I	15,790	238
Otting S M	17,886	
Owen P H	9,720	361
Owens J	28,444	853
Ozard D M	17,192	
Paauwe M B	29,932	350
Page M A	3,335	
Palamar J L	1,891	
Panting R C	18,287	
Parker B M	19,364	
Parker J	17,063	
Parker R A	4,301	
Parker T W	16,886	
Parkes N I	19,255	
Parkinson B I	16,633	132
Parratt E	19,644	
Parsons D A	17,274	
Pascoli C	7,203	
Passmore V I	18,120	
Paterson D H	29,560	1,120
Paterson G A	13,684	
Paterson J L	23,736	
Patey K S	23,855	2,725
Patrauchuk D A	2,518	
Patton G K	46,330	6
Paulsen G D	24,273	163
Payne E L	18,136	361
Payne G C	51,567	354
Pearce D G	38,779	2,996
Pearson J L	19,644	
Pearson L	3,454	
Pengelly E R	30,047	1,727
Peniuk V A	18,184	
Penner K R	17,066	
Penner R K	29,560	
Perodeau H	22,491	
Perquette M J	13,508	
Perrin D J	24,042	
Perry K J	21,831	
Perwal S	17,507	
Peters D S	2,897	
Peters W	18,344	
Peters W G	26,607	69
Peterson S	17,891	1,163
Petrie M A	47,467	
Petrie P D	17,343	
Phillips J S	40,819	823
Phillips R C	29,675	3,858
Philp W C	16,065	
Philpott D C	6,773	
Piche L	2,756	
Pickering A	46,992	83
Pickering J R	28,478	41
Pickering K A	23,032	689
Piercey J	16,514	
Piete B W	2,607	
Pike S J	32,688	2,178
Pilgrim L M	17,890	
Pinkney M E	2,215	
Pistell L A	27,136	390
Plant A	40,431	
Plant K	47,388	85
Plaxton C A	19,644	28
Poapst A L	4,837	
Pocha C L	14,516	
Podgorenko V A	20,845	
Podovelnikoff L	15,312	

MINISTRY OF FINANCE—Continued

	Salary $	Travel $
Poitras P	17,890	
Polkinghorne S G	931	
Pomerleau R	29,030	
Poohachoff W	40,852	2,099
Popham G R	15,118	17
Porohowskyj H	18,291	
Porter D E	23,999	
Porter F J	17,317	
Porter V R	17,899	1,399
Post C A	17,846	
Postnikoff B A	16,827	
Potoma F S	15,772	1,018
Poupart C	3,278	
Powell A K	17,961	
Powell J A	21,995	
Power C G	32,708	1,512
Poynton M	18,758	
Presseau P M	19,799	
Pretty M J	27,047	128
Pringle M D	17,890	
Pritchard R	15,678	
Propp B A	18,835	
Prouten W I	26,503	1,498
Prowse K M	56,520	
Pruner J	31,686	4,415
Pruss J	16,004	
Pupak J	15,882	
Pyatt C K	1,400	
Pylypa H J	22,854	
Quan B F	19,036	
Quan I	17,237	
Quan L J	16,194	113
Quast J M	19,563	
Quissy F R	19,644	
Raby S	21,825	455
Radford J E	14,474	
Rae L C	15,512	331
Rai J	18,616	
Raines C E	4,239	
Rainsberry M W	15,558	
Ramsay C J	17,974	
Ramsay I A	3,933	
Rankin M J	19,628	299
Ranson H R	25,814	449
Rapier N C	17,980	
Rathmanner A C	2,938	
Ratkai I S	23,852	6,025
Ravenhill D	18,859	
Ray H V	32,733	235
Redecopp M L	6,401	
Redfern J P	24,468	1,785
Redford J W	10,432	
Reed G	16,688	
Reede V	6,513	
Reekie H	3,205	
Reichert M D	22,545	
Reid B J	16,678	
Reid D A	17,017	
Reid D C	25,713	
Reid M G	22,462	743
Remedios I A	34,383	373
Renton D J	30,056	
Reynolds L M	582	
Reynolds R A	16,073	224
Ribic P	14,684	
Rice J C R	20,683	
Richard G A	23,949	2,491
Richardson A M	17,467	37
Richardson G E	22,016	1,849
Richardson S A	17,359	
Richdale G H	21,832	
Richdale S M	19,644	12
Riesterer C	15,105	
Rigler D J	16,309	
Rilkoff N A	16,150	
Roberts D G B	34,908	936
Roberts H A	29,444	824
Roberts P H E	32,052	1,146
Robertson S M	18,549	
Robinson A M	24,671	68
Robinson B M	17,891	
Robinson C D	15,595	
Robinson C J	17,414	
Robinson D	16,336	
Robinson J E	20,681	611
Robinson M	19,655	27
Robinson S J	17,274	247
Robinson S L	13,489	554
Robson L J	27,301	
Rockel R E	27,439	859
Rogers B L	16,215	
Rogers E M	17,796	
Rogers G	23,949	
Rogers G E	17,991	
Rolfe C M	9,049	
Roodbol J G	14,320	
Roper J	17,459	
Rorstrom C J	24,776	1,036
Rose R	19,970	
Ross H E	5,948	
Rossiter J W	7,140	
Routh M A	5,584	
Rowlands M	18,475	
Royer-Collard J	19,128	
Royston A E	22,737	
Ruggles R H	41,581	
Rusheleau P G	40,396	2,532
Russell R J	30,843	
Russell R W	3,895	
Rutherford H J	13,897	
Rutherford R L	1,439	
Rutley L	15,208	
Rutley M R M	20,077	
Rygh P R F	27,618	304
Saddlemyer K O	52,734	2,106
Sadler P M	18,897	
Sails M B	16,095	
Salem M I	28,026	8,252
Sam K	32,054	4,125
Samosinski J	22,652	4,587
Sampson B	25,476	255
Sandell D J	55,772	
Sanders P L	17,374	
Sandhu H S	31,412	121
Sands L D	39,384	3,582
Sanghera P	16,662	
Sarginson L D	19,721	34
Sartisohn W G	29,560	1,687
Saunders C A	15,869	
Saunders W E	24,960	64
Sawatzky S	15,592	
Sawoniak J I	31,811	3,818
Saxby D	15,449	
Saxby K D	33,618	1,760
Sayle K	3,104	
Saywell S D	17,563	
Scales J J	15,070	57
Schindel L K	7,375	
Schisler S S	17,886	
Schlogl C R	20,894	494
Scholz S	15,196	
Schulenburg E V	25,604	
Schultz G E	29,085	2,479
Schulz N G	44,221	4,582
Schuring W H	4,539	
Schwengler S A	16,123	
Scott C A	15,203	
Scott R J	21,077	100
Scribner F C	32,582	3,868
Scudder F J	28,478	1,249
Seastrom J P	15,837	76
Sekyer E M	17,122	
Seminowich D M	17,451	
Serson J T	27,262	11
Setton A	11,144	
Seymour I D	17,343	
Shaddock V L	2,716	
Shapansky N	22,545	
Shaw B	4,910	
Shaw M A	10,176	
Shaw S A	17,311	
Shenkenfelder R	19,243	
Shepherd N	21,907	302
Sheridan R C	31,461	
Sherlock C L	26,607	1,448
Sherwood A D	36,220	2,049
Shields P	23,786	
Shillingford G E	28,422	836
Short L D	18,892	347
Sia J	16,713	
Sibley B R	45,801	628
Siddiqi S M	32,582	3,082
Sidhu D	17,061	7
Siedlaczek R	13,677	911
Simon D J	32,179	
Simpson C L	215	
Simundic B J	27,391	1,378
Sinclaire L M	18,227	
Sing M M	23,163	
Singer S H	7,052	135
Sketchley D G	24,884	179
Skinner L Y	16,225	
Slavens D A	9,066	350
Sloan M P	43,088	546
Smalley V J	19,695	
Smillie G T	28,478	479
Smith A	16,654	
Smith C T	17,891	
Smith G L	29,560	4,257
Smith G V	23,020	
Smith K K	4,229	
Smith L M	4,806	
Smith M	2,767	
Smith P A	18,451	
Smith P A H	24,188	472
Smith R G	29,555	473
Smith S	7,012	
Smith S L	17,632	
Smith V J	21,882	
Smits T M	19,627	
Smoljanovic H A	19,319	
Smyth E D	17,402	
Snare A	21,521	
Snelgrove E J	16,258	87
So M	18,102	47
Sogen V	2,677	
Soini B J F	29,355	2,231
Somani S H	23,740	3,715
Sommer D G	23,949	1,618
Spalding J	20,211	965
Spaven L	16,660	
Spears L D	5,807	
Squier S	18,321	177
Squire D L	14,099	
St Pierre L	19,781	121
Stagliano M A	16,972	304
Staines A E	7,326	
Starchuck K R	36,552	3,880
Stark P A	35,413	
Starkey A M	7,315	
Stauber J	17,803	
Stearn J	7,216	
Stebbing M A A	18,275	
Stebner I A	32,121	4,816
Stedmon G J	34,517	1,859
Steele B J	17,891	534
Steele R A	26,712	44
Stein E L	19,648	
Steinle D R	30,179	
Stephenson H J	27,151	
Stephenson H W	25,102	679
Stevens R D	9,202	
Stevenson J P	36,279	41
Stewart A M	6,317	
Stewart E	16,728	
Stewart K	7,813	1,339
Stirling J	17,133	
Stoberg L J	18,259	
Stockdale O	18,835	
Stokes W	21,790	35
Stone C E	3,301	
Stones L M	25,401	381
Story C M	18,137	
Stowe P L	15,320	30
Straatman S E	363	
Strawczynski K	48,819	752
Strelioff W K	43,659	880
Strickland M C	18,188	
Strong M B	814	168
Strzelecki A T	18,215	
Stusek G E	13,023	
Summerell H	9,930	
Sumner T E	37,604	299
Sutherland D A	18,988	603
Sutherland L	16,639	
Sutherland L A	16,213	
Sutherland M M	15,646	
Swan G B	18,758	3,872
Swanson R J	23,734	2,817
Swift G J	18,151	1,582
Swindell C	16,371	141
Symons M A	23,049	98
Symons M H	36,632	2,976
Talbot W J	9,838	
Tam S	17,891	
Tamblin S	4,075	
Tang R	13,707	1,859
Tannhauser R R	23,032	
Tapping G E	34,383	66
Tarbet D S M	1,705	
Tasse E M	17,683	
Tatchell H S	50,384	2,914
Taylor D E	21,137	
Taylor J	5,113	
Te-Baerts A	8,765	
Teel L	12,324	
Teige D	16,934	
Telegus K N	17,870	
Temple C L	24,051	
Terych A O	19,907	
Teske H	18,021	
Thiessen M D	3,327	
Thom A D	50,648	1,270
Thom I	18,493	
Thomas G N	18,188	
Thomas K	16,019	
Thomas N	17,274	
Thomas S	15,603	162
Thompson B G	30,843	1,202
Thompson G L	2,484	
Thompson M T	19,806	

MINISTRY OF FINANCE—Continued

	Salary $	Travel $
Thompson P M	18,761	
Thompson V J	520	
Thomson A M	29,560	
Thomson B L	19,104	210
Thorsteinson F J	17,068	
Timewell L J	27,994	36
Timmers S	18,188	
Tippett E S	29,030	
Toland M A	20,142	
Tomalty G L T	49,592	
Tomasic D R	5,770	
Tomich K	1,810	
Topalian M E	46,315	
Torrance J	32,409	275
Torrance R	17,736	
Towill D	12,202	310
Towler W F	12,651	
Townend D	30,047	1,927
Townsend G S	39,002	1,008
Townsend L	19,793	
Trim C V A	16,918	
Trim D W G	17,273	
Trim P A	17,912	
Trombley R A	37,535	644
Troubridge K	5,377	
Truant L	32,179	368
Truitt D	16,818	
Trumpy C M	27,571	72
Tseung A	4,919	
Tucker E S	48,348	26
Tucker R F	26,221	188
Tucknott P D	17,961	
Tuele L E	17,256	
Turner B W	16,420	
Turner E J	63,531	3,245
Turner E M	17,580	
Turner J K J	15,705	
Twist W C	15,303	
Twocock M	17,083	
Tymchuk J	23,855	1,440
Ue P	30,438	4,317
Underhill R E	29,560	4,432
Vaisnis R	15,988	
Van Buskirk P A	17,317	
Van De Mortel S	3,392	
Van Iersel A R	44,187	
Van Rheenen P B	43,688	2,161
Van Somer L	19,832	
Van-Berkel H A J	29,675	141
Vance K C	6,293	
Van-Der-Schyff C B	34,383	
Van-Tine D J	22,433	
Vanthaaff D J	22,535	
Vantreight K S	16,253	
Vella N J	19,243	
Venables S	18,925	
Vining B T J	24,185	
Vipond R W	49,004	1,047
Vogelsang C G	17,890	
Voysey D	18,329	3,044
Voysey F A	857	
Wagner C L	558	
Walch D M	17,315	
Waldon S	17,891	
Walker D R	17,472	
Walkom H R	4,390	
Wall D A	24,749	376
Wall M L	17,857	469
Wallis G	20,375	
Wallis K A	16,501	
Walsh M E	19,495	1,254
Walters L E	18,240	
Walters S L	9,074	
Walton D M	7,475	
Walton J R	30,062	
Walwyn M V	17,886	
Warburton R	21,572	
Ward J A V	23,830	614
Ward P H	26,560	235
Ward S A M	2,418	
Wardell D	34,501	182
Ware L C	17,406	
Warner B C	17,239	
Warren D	23,122	2,639
Warring E M J	22,593	1,212
Warthe L M	5,745	
Wasnea C M K	17,205	
Wassick I D T	17,153	194
Wastrodowski S A	18,000	
Waterfield K	16,699	
Watson A L	19,644	1,026
Watson G D	15,518	
Watson J E	16,920	526
Waugh W	13,355	
Webb B J	23,332	
Webb C D	17,832	
Webb I L	8,745	
Webb J	16,927	
Webb J K	17,100	
Webster D A	21,917	
Webster E A	23,422	90
Weir K J	50,186	4,035
Weir P E	168	
Weitzel W J	18,012	
Welch B A	8,236	
Weller R	26,965	3,326
Wells K G	4,628	
Wells S M	16,889	
Welock P S	30,164	1,580
West H P	33,863	2,400
West M L I	18,285	
Westergaard F M	23,608	272
Westmoreland T L	16,462	
Wheeler J S	17,824	
White J E	19,557	173
White R	23,949	176
Whitney-Griffiths L	20,077	
Whittaker P A	4,779	
Wickstrom T	23,123	
Wiens I	16,069	
Wight A	13,881	
Wilcox L	15,781	
Wilk K	19,007	
Wilkinson D	1,320	
Wilkinson J	17,933	
Wilkinson J R	6,401	
Wilkinson P W	51,995	239
Williams A	13,339	
Williams A M	13,217	
Williams B L	4,249	
Williams C M	4,687	
Williams I	47,784	2,769
Williams J	3,953	
Williamson J M	16,414	
Wilms L A	16,142	
Wilson A	2,237	
Wilson D L	17,226	
Wilson E C	18,281	3,231
Wilson S D	7,108	
Windsor J A	12,172	
Windwick G L	25,173	
Winfield J E	17,234	
Winkelmann J F	1,754	
Winn R M	16,943	
Winterford D	9,150	
Wirtanen D G	18,366	
Wiseman S F J	42,108	739
Witt B	18,555	
Wittenberg R K	23,898	
Wolf H J	17,860	
Wolfe P S	26,569	
Wong C C	17,886	
Wong D	21,381	
Wong D	17,273	20
Wong D	19,710	1,403
Wong D K	9,283	765
Wong M	17,406	
Woods F R	15,470	
Woods T I M	7,970	
Woodske D V G	3,264	
Woodward E M	11,805	
Woodward S W	2,857	
Woodward W D	29,560	
Woolley G D	30,534	
Woollven M A	25,870	799
Wright L K	17,679	
Wright R W	18,762	
Wugalter M	17,816	1,303
Wutzke J M	12,941	
Yeung P K	24,485	1,046
Young B	2,971	
Young D A	10,166	
Young J D	28,512	1,713
Young J G	41,735	1,408
Zukiwsky S	15,576	211
Zurkowski M R	28,116	241
Transfers, other ministries	*496,438*	*43,192*
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		496,909
	31,718,787	1,215,223

MINISTRY OF FORESTS

	Salary $	Travel $
Waterland Hon T M Minister	32,306	23,976
Apsey T M Deputy Minister	75,568	26,411
Aalgaard A	15,681	1,624
Abbott B	16,349	340
Abbott C	6,801	
Abbott D A	3,284	166
Abbott R N	29,820	1,935
Abernethy C A	3,552	455
Abraham M	8,457	274
Abramson L	21,077	
Abrosimoff D	6,870	491
Ackbar Y	43,438	6,638
Ackerman G C	22,784	2,854
Ackhurst P W	50,094	4,301
Acton F B	20,809	450
Adam J	555	
Adams D M	11,127	
Adams E M	913	
Adams G H	24,381	
Adams G N	26,802	
Adams M	21,806	1,389
Adams S B	7,616	
Adams S R	9,931	10
Adams V C	16,901	
Adderley D E	28,478	1,769
Addison J D	20,605	83
Addison R B	42,235	1,425
Addy K L	9,345	
Adkins B A	9,531	
Adolph G E	45,420	315
Adolph G J	29,617	
Adolph H J	4,530	
Adrain P	1,279	
Agar L M	4,021	
Agnew R P	40,690	738
Ahern P A	8,497	496
Ahlsten J A	6,394	16
Aird M	17,563	7
Aird S J	5,562	46
Aitchison S R	17,658	77
Aitken D	22,604	14
Aitken H D	28,247	1,063
Aitken K W	24,561	3,513
Aitken M A	6,354	1,978
Akins L D L	5,289	
Alarie H B	12,235	
Albert S L	18,191	201
Alberts E	6,008	
Albricht G M	46,282	2,573
Alden A D	21,806	78
Alderson D	1,552	
Alderson N R	11,179	
Alderson R L	7,229	
Alexander A B	10,225	82
Alexander B	12,489	434
Alexander B V	26,640	
Alexander D	25,225	182
Alexander J D	302	
Alexander J S	29,717	396
Alexander R R C	25,567	
Alfano R H	5,940	235
Alfstad G M	4,033	
Alger M	7,140	
Allaire M L	1,060	
Allan D M	24,162	
Allan G S	7,819	
Allan G W	23,759	2,172
Allan M	14,869	
Allen C S	22,061	144
Allen D L	18,070	59
Allen D M	18,724	485
Allen G P	7,309	
Allen J A	3,179	
Allen J L	11,707	
Allen L A	10,103	
Allen L C	14,715	
Allen M R B	18,339	
Allen R C	19,744	
Allin C A	19,495	360
Allin D G	9,695	
Allin G B	45,552	3,114
Allison G W	45,329	699
Allison J V	5,437	3,562
Allison M J	2,697	
Almond J S	22,501	
Almond J T	25,867	17
Alpaugh R L	24,377	459
Alpin D	15,292	
Alsop W K	525	
Alspaugh R P	948	
Alterio R	1,988	
Amanovich A	17,040	69
Ambach M G	33,158	750
Amberson A	1,907	
Amberson M S J	1,416	
Amies B D	19,854	98
Amies L	10,974	
Amonson D A	49,168	1,266
Amos E	26,734	3,101
Amos E A	7,499	
Amos F E	41,209	2,237
Amos L M	4,652	
Anders K T	31,565	2,959
Andersen G M	3,284	
Andersen L	10,618	
Andersen L E	27,950	638
Andersen S A	27,705	813
Anderson A D	30,967	2,239
Anderson B	741	
Anderson B E	16,985	2,586
Anderson C B	21,272	22
Anderson C L	24,095	763
Anderson D E	3,971	
Anderson D E	27,232	4,860
Anderson D J	1,058	
Anderson D L B	10,667	88
Anderson G C	27,360	3,456
Anderson G E	22,582	46
Anderson G S	7,796	
Anderson G W	197	
Anderson H J	25,837	299
Anderson I F	617	
Anderson J	830	
Anderson J A	664	
Anderson J O	19,356	27
Anderson J T	20,805	491
Anderson K	1,194	
Anderson L	33,522	171
Anderson L B	18,582	1,893
Anderson L J	24,424	722
Anderson M E	3,806	
Anderson M E	20,891	460
Anderson N D	27,636	165
Anderson N G	3,093	
Anderson S J	640	
Anderson W R	38,808	1,641
Anderssen H P	5,944	
Andersson N J L	32,321	306
Anderton J	17,929	
Andody E	37,007	
Andrews J P	6,263	43
Andrews M C	777	
Andruchow A	22,468	249
Angove K L	22,632	
Angus D J	22,483	209
Annesley D A	7,241	5
Annunziello J A	28,690	1,049
Ansell D B	24,450	6
Anthony K	17,704	
Antifeau M	21,231	
Antoine L J	22,804	
Antonelli M W	44,041	1,172
Antonenko J	46,680	1,668
Antosko D	769	
Antrobus J I	8,312	
Antypowich C	2,010	
Antypowich G	17,199	
Apperloo	26,926	661
Appleton F D	5,595	335
Appleyard L	16,056	
Apps D	18,240	84
Apps F	20,866	34
Apps R D	31,714	1,016
Aprem V	15,990	
Apt K J	41,639	3,971
Archdekin G C	31,947	432
Archer E	1,510	
Archer R K I	28,064	1,839
Archer S	16,567	
Archer W C	38,412	989
Archibald E G	26,122	107
Archibald P D	24,791	
Archibald R M	8,646	
Archinuk M M	10,002	39
Arduini J A	21,949	3,284
Arkinstall C M	9,870	
Arkles P J	17,851	
Arkun H N	43,631	513
Arlt G E	24,031	721
Armit I D M	47,616	3,063
Armitage J S	29,858	1,543
Armitage R B	24,088	395
Armleder H	26,736	673
Armleder W	13,570	
Armstrong E J	23,223	
Armstrong H A	16,665	
Armstrong J	2,372	
Armstrong L G	424	
Armstrong S	16,068	
Arnett B L	18,437	1,844
Arnett B R E	6,002	
Arnett K E	48,428	2,952
Arnold B A	14,117	
Arnold J	7,655	1,114
Arnold S L	15,333	
Arnott B J	6,371	
Aronson D	19,322	14
Aronson I E	24,337	117
Arrowsmith L	690	
Arscott J M	9,175	116
Arsenault G	19,885	2,563
Arsenault J J	481	
Arseneau R	23,306	270
Arthur W	19,059	177
Ashbee D P	28,662	2,558
Ashdown J L	7,087	326
Ashe M	22,652	1,099
Ashe S M	13,305	407
Asher D B	32,032	663
Ashton D B	32,594	1,490
Ashton L J	8,043	
Askew G	15,089	
Aspinall J	27,524	399
Assu T L	157	
Aten W J	40,385	2,721
Athay E J	26,949	2,147
Atherton B C	29,208	431
Atherton L P	40,590	286
Atkins A J	15,901	19
Atkins B A	20,005	
Atkins N R	20,170	
Atkinson J R	32,019	425
Atkinson M L	6,759	
Atkinson V I	4,115	
Attfield C M	164	
Attorp J L	11,893	
Attridge M S	17,401	
Atwood L B	20,736	1,082
Atwood L J	5,967	
Audia L F	26,418	2,510
Augustin R W	28,298	1,243
Augustine R J	8,960	
Ault R	13,935	540
Aune B M	15,798	83
Aune R D	25,189	
Austin J	25,219	
Austin R	27,842	1,884
Avery C M	12,250	14
Awmack K J	6,648	430
Ayerst C M	19,597	
Ayotte A J	15,972	
Azanza F E	4,438	
Aziz S	2,657	
Baanstra E G	5,810	
Babcock B A	3,000	1,143
Babcock P	17,340	
Babcock V A	24,522	65
Baber G C	37,184	1,932
Babiarz R D	24,083	
Babul N	504	
Bacala D N	32,968	680
Bach G T	22,015	1,596
Back M E	12,802	
Backer R	26,199	92
Backman R	2,703	438
Backmeyer M	3,583	
Bacon A	16,244	
Badger C T	14,731	
Badger W W	6,190	
Badowski L J	24,190	
Baerg K S	1,648	533
Baerg R W	27,584	1,560
Bagnell D	17,584	
Bahen J E	630	
Bahen M L	18,260	
Baigent M	3,395	
Bailey A C	17,208	
Bailey D B	2,423	262
Bailey G R	25,050	37
Bailey G R	44,616	2,032
Bailey J D	43,079	2,204
Bailey J F	43,356	3,502
Bailey M J	17,954	17
Bailey P G	23,997	1,917
Baines D	6,455	608
Bains B	4,280	
Bains J	19,673	
Baird G	3,332	
Bakaluk A T	19,309	
Baker C A	13,213	
Baker C E	25,424	1,379
Baker D P	28,434	64
Baker J D	811	
Baker L C	1,388	
Baker P J	30	
Baker R G	46,001	942
Baker S M	19,828	157
Baker T E	47,700	3,946
Bakewell G A	7,803	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Bakker S J	5,905	
Bakuska B N	14,406	6
Balanow B	21,587	
Balaski A K	40,194	
Balch S E	16,960	
Balderston M B	26,264	382
Balding M E	15,286	
Baldinger R L	2,166	
Baldwin D B	22,685	645
Baldwin L L	22,869	550
Baldwin S W	2,482	
Ballam D	17,935	
Ballard G	2,896	
Bambrough J B	2,531	
Bancroft B G	24,664	2,908
Bancroft H G	49,131	2,267
Banfill A P	8,855	
Banford B J	22,174	
Banky J J	31,255	885
Banner A	27,643	1,271
Bannerman S A	7,015	
Banting B L K	14,922	
Bara I	3,042	
Barager E	11,796	
Baragon G J	6,013	
Barauskas A P	29,838	1,081
Barbeau R H	7,450	
Barber A G	12,818	
Barber C S	821	
Barber F J	22,365	338
Barber H W	30,826	266
Barber J	1,652	
Barber N	17,382	
Barbour D L	17,446	374
Barclay B L	16,732	
Barclay D A	29,438	869
Bardon P L	19,865	
Barge D H	8,421	
Barge V H	42,588	5,100
Barker C D	16,961	801
Barker D K	24,055	202
Barker G A	23,406	
Barker J M	5,664	
Barker P R	41,532	4,790
Barker S E	23,989	560
Barks R H	28,011	106
Barlow D C	5,354	22
Barnard R D	28,707	521
Barnes B	793	
Barnes B J	2,540	
Barnes D	17,131	116
Barnes D H	16,662	14
Barnes J	2,834	
Barnes J A	26,888	1,518
Barnes J M	15,731	
Barnes R L	21,223	579
Barnes S	18,906	
Barnes S A	8,284	
Barnett E B	29,081	
Barratt B L	29,668	46
Barreau B M	20,063	
Barrett M	17,720	
Barrett R J	40,978	524
Barrett S	25	
Barrie R	15,303	
Barron D W	28,948	388
Barron P M	25,900	269
Barron W D	19,670	296
Bartanus J M	2,833	
Bartlett K J	25,730	3,275
Bartlett R L	3,552	272
Barton B	4,868	945
Barton R B	3,878	
Barton S L	21,784	
Bartram V C	34,046	3,271
Bartsch D	8,927	2,078
Barz J K	15,415	
Basaraba E M	20,806	796
Basaraba M H	18,842	
Bashaw D J	7,463	13
Bashor N E	13,410	2,206
Bassett K E	15,769	
Bastock B E	30,667	1,987
Bater R H	19,530	
Bates C S A	6,240	352
Bates S W	22,868	
Bath W J	46,477	470
Batty M D	2,487	
Bauer P	13,695	977
Baumeister R	17,179	
Baur C M	4,445	
Bayer T E	26,296	2,829
Bayliss P M E	10,982	
Bazil D A	16,065	
Beadle E J	38,034	4,860
Beale J D	25,023	3,033
Beallie V B	362	

	Salary $	Travel $
Beals R A	27,100	671
Beaman J H	31,330	7,094
Beard W H	19,626	28
Beardon B E F	11,594	190
Beare L A	8,321	22
Beasley R J	39,760	1,925
Beaton D N	29,713	6,567
Beaton J	16,044	7
Beattie D E	27,870	331
Beattie L D	7,913	
Beattie N F	1,444	
Beatty J W	19,722	28
Beauchemin D	3,778	
Beaudry G W	25,588	369
Beaulieu C	20,840	126
Beaulieu M	19,061	
Beaumont L E	336	
Bebbington H	12,033	
Becelaere D M	15,077	
Bech-Hansen A F	10,992	
Bechtel M W	3,372	
Beck B D	16,122	451
Beck C	25,292	3,483
Beck E C	18,482	296
Beck P J	6,640	
Beck P W	20,645	
Beck R	24,589	144
Beck R	5,975	
Beck R M	34,191	2,222
Beck R W	27,650	
Becker A E	33,938	
Beckett D A E	24,694	481
Beczner L	7,611	
Bedard B N	21,856	7
Bedell J G	30,526	347
Bedingfield B W	27,802	1,557
Beech G M	8,016	
Beertema P P	17,606	14
Beeton S L	1,837	
Begg D G	26,999	245
Beggs T A	26,296	4,702
Begin E J	21,766	269
Beilby G W	21,390	
Beinder D S	33,632	521
Beinhauer F W	20,482	295
Beintema B	4,173	
Beise D	39,909	1,057
Bejcar P E	21,518	
Bekkema D L	17,902	
Bekker P J	29,556	1,562
Belanger K F	3,016	
Belik K W	50,292	2,365
Beliveau C D	26,476	3,392
Bell B R	10,717	
Bell C E	17,945	
Bell D	1,643	
Bell G J	28,685	917
Bell H A	24,773	473
Bell J L	5,170	56
Bell K J	2,489	
Bell L O	30,071	
Bell P A	42,316	1,263
Bell R H	17,520	
Bell R J	27,654	963
Bellamy T J	23,962	
Bellmond C N	38,808	3,057
Bellomy R W	6,190	
Bellows G P	6,973	
Bencher E	15,184	
Bender M R	15,319	
Bendick J R	30,225	425
Benedek M	16,540	773
Benedetti V L	16,772	
Benneke E C	11,808	
Benneke G R	17,944	
Bennett A M	1,173	
Bennett B J	28,349	240
Bennett D L	2,823	
Bennett J A	588	
Bennett R D	44,407	5,867
Benskin H J	46,236	4,045
Benson C A	17,320	
Benson C A	6,234	
Benson R A	28,319	189
Berard D K	24,042	125
Berard R K	35,280	355
Bercier L	550	
Bereska L J	4,372	
Bereti R J	4,782	
Bereziuk F T	23,527	90
Berg C H	454	
Berg P	9,055	
Berg W E	28,406	879
Bergen A J	23,962	345
Bergen S	11,177	
Bergerud W A	30,746	2,717
Bergman B M	17,428	256

	Salary $	Travel $
Berkey G W	29,839	251
Berkey S E	17,674	
Berkowitz B J	240	
Berrigan L	3,415	
Berry J L	22,299	57
Berryman M R	23,882	313
Berston R	2,980	
Bertelsen G W	4,554	
Bertram G D	35,640	619
Berube E L	10,077	12
Berukoff E N	25,614	1,024
Berukoff P P	24,932	238
Berwin W E	2,651	
Best L M	16,930	7
Best M D	22,928	
Beston M S	29,200	412
Bestwick K	1,804	
Betemps E P	21,264	779
Beth M R	10,234	50
Bethel C	10,295	135
Betuzzi C C	17,062	1,243
Beugeling R F	25,530	178
Bevan R	16,504	
Bey S H	5,964	
Bezeredi T T	4,218	367
Bianco J	6,464	
Bianco R J	10,495	
Bidder O C	4,023	
Bifano J	17,756	
Bige M A	5,077	
Bige Z	41,647	2,064
Bigham J R	7,310	
Biickert J A	59,623	8,173
Bilek R	22,269	1,210
Biljan S J E	5,603	
Biller R D	25,150	2,145
Billy R A	314	
Biln P E	17,332	
Bilson J E	26,257	179
Biluk S L	15,984	
Binder W D	33,920	2,140
Binette M A	1,486	
Birch L E	32,251	1,509
Bird J W	360	
Bird K	8,923	
Bird T	19,900	
Birosh W B	5,836	245
Birt B E	11,383	
Birzins P	31,410	502
Bislike R	24,770	2,814
Bishop H A	19,692	565
Bishop P L	37,610	1,943
Bishop W R	22,372	
Bitterlich U	29,172	249
Bjerstedt L A	9,718	
Bjorklund E C	25,216	1,856
Black D K	15,523	
Black I G	14,277	2,624
Black M A	16,158	183
Blackburn D A	17,523	3,855
Blackburn R W	40,841	1,055
Blackett G B	9,770	
Blackmon D F	30,148	153
Blackstock C	8,492	
Blackstock D H	38,412	
Blackstock L D	20,833	72
Blackstock P L	14,753	93
Blagborne K R	27,568	143
Blagdon S P	18,864	
Blair I R	8,012	
Blair L A	23,940	
Blais D	21,640	718
Blais T M	6,102	
Blake J F	3,104	
Blake M P	38,913	446
Blanc J A	11,494	
Blanke R	18,255	294
Blashill W A	12,295	226
Blatchford S L	6,372	
Blatter A D	6,620	
Bligh G I	14,340	
Bloch C D	7,638	
Blocka E E	15,775	
Blom F W	22,985	
Blom K	32,761	2,792
Blom K	28,298	39
Blom T	40,338	11,714
Bloomfield R A	8,235	
Bloudoff W A	1,754	
Blouin E M	15,897	
Bluck C M	9,439	
Bluett W R	5,394	
Blume C A	15,722	
Blyth M S	32,239	1,435
Blyth N G	25,340	
Bobb B	17,822	
Bobe A C	21,376	509

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Bock S R	11,639	
Bodak D N	10,975	1,633
Bodell M M	4,916	
Bodnaruk R N	22,749	6,183
Bodungen H M	15,301	
Boe M	15,852	
Boerma P	15,848	
Boersma H	21,303	
Boese J L	2,658	
Boichat P E	23,784	520
Bojsza A	9,189	50
Boldt M A	11,120	
Bolha E M	19,314	
Bollerup B	16,540	1,929
Bolster R J	13,555	12
Bon D T	20,860	19
Bonar K	13,047	25
Bond A K	23,272	161
Bond G L	26,163	1,013
Bondar B G	31,302	611
Bone L R	27,467	45
Bonfonti J A	26,379	1,102
Bonin M T	16,173	
Bonthoux M	12,645	
Boon I	4,222	
Booth C	24,775	166
Booth D	14,759	254
Booth D	1,207	
Booth D A	4,420	7
Booth J E	23,024	122
Booth L P	9,476	344
Booth T R	18,298	121
Boothman T	31,295	545
Borg R J	4,161	
Borkes K	6,423	
Borkovic D C	21,320	
Borne M	17,217	
Borrett R H	6,351	73
Borstel G W	8,825	
Borth D A	6,033	40
Borutski L	2,098	
Bos F A	19,347	
Boscoe S C	18,796	
Bosley F W	27,683	549
Boss J	6,648	
Botten D A	25,665	76
Botterill C E	23,050	262
Bottoms J W	5,552	369
Bouchard E A	38,412	
Bouchard M	20,590	1,806
Bouchard T A	1,983	
Boucher J E	22,220	
Boucher J M	314	
Boucher W J	24,291	1,911
Boudreau E J	22,544	
Boudreau W V	40,240	1,199
Boulega G	390	
Boulter D A	24,111	411
Boulton S	20,889	11
Bourbeau P A	11,252	
Bourcet L	21,753	393
Bourdon G P	33,540	1,513
Bourdon R J	23,542	
Bourget N	1,426	
Bourne B W	6,494	
Bourne M E	6,722	257
Bourque L	4,795	
Bouthillier G	8,535	
Bouthillier R B	8,192	
Boutilier D M	19,523	
Boutilier J A	32,151	
Boutilier S A	1,101	
Boutilier S J	15,597	115
Bowden J M	17,818	83
Bowden K J	16,938	
Bowden R L	11,608	
Bowden W S	28,878	170 Cr
Bowden-Green R E C	28,863	1,192
Bowen B A	16,144	
Bowen K R	22,650	
Bower A P	18,781	5,141
Bower G A	23,795	481
Bowie G I	38,616	6,609
Bowker A G	18,761	
Bowlby D B	19,679	174
Bowman M A	19,632	
Bowman M E	9,588	27
Bowman S G	2,661	
Bowne B	122	
Bowolin C J	15,709	
Bowolin L	12,873	556
Bowolin N P	25,035	1,147
Box J R	33,600	245
Boxeur M A	9,447	433
Boyce J	7,597	
Boyd G R	20,561	1,145
Boyd J A	18,080	264
Boyd K	6,931	297
Boyden H R	25,411	2,069
Boyden S R	841	
Boyes K R	7,937	58
Boyetchko J	22,441	3,163
Boyetchko R C	24,602	2,684
Boyko C D	2,474	
Boyson L E	5,347	
Braam R	13,420	1,443
Brackett H E	13,274	
Bradatsch H	42,055	61
Bradford K	1,742	
Bradford R I	17,922	
Bradley A W	37,201	902
Bradley D	7,368	
Bradley D K	28,761	3,269
Bradley G D	24,952	
Bradley J B	32,445	4,127
Bradley K F	19,837	1,798
Bradley R J	27,169	126
Bradshaw A	2,576	
Bradshaw C M	22,572	
Bradshaw M W	45,062	2,691
Brady B M	122	
Brady C R	25,163	426
Brady M A	3,679	
Bragg L	15,763	
Brahniuk F	42,777	162
Brahniuk K G	31,958	1,366
Braithwaite K S	38,203	156
Bramhill D K	4,536	
Branchflower L	1,372	
Brand D R	25,933	1,923
Brand E	43	
Brander C R	19,180	
Brander J R	22,655	1,820
Brandes M	8,825	3
Brandner C I	14,381	11
Brandner V E	22,635	
Brandon Y B	550	
Brantnall R O	10,454	
Brash W E	43,356	3,215
Brash W R	21,304	853
Brasnett H M	17,176	
Bratt M E	24,512	
Bratton W	26,073	3,712
Braulin R R	22,740	2,006
Braumandl E M	6,389	
Braumandl T F	26,982	1,974
Braumberger P J	22,914	
Braun S M	17,874	
Braye A L	471	
Braz J	37,472	819
Brazier A L	37,980	2,573
Bredl P L	17,827	267
Bregg R W	24,384	1,532
Breitenbach A F	19,624	
Brekke K L	8,860	
Brennen B R	18,197	554
Bresser M N	12,643	
Breton S P	14,471	
Brett C P	47,191	208
Brett J D G	5,208	767
Brewer K N	21,219	1,152
Brewer M S	4,743	
Brewer S A	1,337	52
Brewis D W	42,338	5,481
Brewster G M	20,103	482
Brewster K J	23,760	1,180
Brick R A	29,759	2,401
Bridge D E	12,093	
Bridges G S	4,129	
Bridges R E	7,553	2,483
Bridgman W A	24,625	19
Briggeman B	3,569	
Briggs G C	32,577	
Brindle R J	20,667	1,340
Brinkac J	30,605	568
Brinker S	1,308	
Brinnen W J	39,138	3,106
Bristol W P	28,398	497
Britneff A A	36,825	882
Britt I J	31,215	4,519
Britton P E	19,509	1,769
Britton S A	2,205	
Brittons B T	19,730	729
Brkich N	22,446	
Broadbent V M	5,410	
Broatch V	11,889	
Broatch V G	11,133	
Brochu D A	10,634	
Brochu F A	17,931	509
Brock D M	16,116	826
Brock J R M	47,319	5,131
Brock M E	1,695	
Brockley R P	34,535	4,676
Broderick R T	2,900	
Broeren P I M	7,760	22
Brook W N	34,187	613
Brooke D F	39,896	2,074
Brookes B J	22,962	339
Brookes J D	4,907	
Brookman V A	1,555	65
Brooks C R	2,531	36
Brooks D F	9,651	
Brooks H L	10,313	
Brooks J W	9,615	
Brooks R D	12,971	
Brooks T	31,761	233
Brooks V B	1,805	
Broster K A	9,621	
Brouwer H H T D	11,895	
Browell A B L	24,667	991
Brower B C	13,134	377
Brown B	30,564	1,925
Brown B L	16,826	118
Brown C D	24,357	773
Brown D	5,681	1,185
Brown D E	22,917	967
Brown D K	6,525	
Brown D P	22,603	
Brown E A	22,185	
Brown E C	26,008	
Brown I D	38,808	765
Brown I W	18,648	
Brown J E	2,952	
Brown J L	5,148	
Brown J R	12,699	
Brown J S	18,669	519
Brown K L	22,803	276
Brown L A	846	
Brown L L	1,035	
Brown M	18,328	
Brown M A	2,562	
Brown M D	3,393	
Brown R G	44,616	8,334
Brown S J	22,112	
Brown S L	195	
Brown W B	40,524	2,168
Brown W C	24,469	1,066
Browne A	1,424	
Browne G H	38,970	977
Browne G L	1,200	
Browne S R	16,539	
Brownlee R	16,025	
Brownsey H L	8,556	
Brox W	2,717	
Broznitsky B	7,519	17
Brubacher R K	29,240	1,424
Brubaker D A	24,366	
Bruce A D	7,992	1,347
Bruce G A	19,662	35
Brucker C S	20,924	1,258
Bruckner G	21,083	
Bruhjell L A	821	
Bruhm M J	40,261	2,653
Brunelle O	22,222	
Bryan R H	18,481	106
Bryant H I	5,422	
Bryant R	1,937	
Bryant R F	3,461	
Bryant V L	22,752	
Buchanan C M	23,693	1,150
Buchanan G H	19,840	
Buchi S	705	
Buchmueller E S	17,695	
Bucholtz E	47	
Buckle R P	19,265	7
Buckman S F	10,022	24
Buckmaster K M	15,317	
Buckmaster M M	16,457	19
Bucyk S E	19,111	83
Budden A T	24,147	2,421
Bueckert J	693	37
Bueler B E W	2,518	
Buerge T M	3,614	
Buffett H G	30,050	1,700
Buffington J R B	27,825	1,445
Buhlinger H K	26,013	
Buirs M J C	18,187	61
Buis D M	13,875	19
Buis G D	19,975	14
Buis T E	6,430	
Buker S E	1,273	
Bull S	19,022	
Bullen D S	17,277	
Bullen J G	48,794	2,585
Buller B	10,587	
Bullis D C	22,003	1,805
Bumphrey J A M	1,748	
Bundus C	6,156	
Burdett A N	39,480	2,510
Burdge J D	34,337	2,849
Burdikin I J	14,008	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Burdikin R G	23,767	791
Burgart A	1,999	
Burgart K	1,097	
Burgart V E	520	
Burgess D J	26,037	142
Burgess F R	20,776	6
Burgess J M	20,015	263
Burk P V	21,924	399
Burkett D L	4,097	
Burkhart M D	206	
Burkinshaw W	25,255	
Burkinshaw W D	25,057	
Burkmar S J	973	
Burleigh D	2,635	
Burnett D	661	
Burnett K G	27,584	1,473
Burnett M E	2,937	
Burnett W D	19,835	268
Burns A M	7,546	
Burns G M	28,938	1,789
Burns P S	12,291	
Burrell R W	37,838	588
Burri D D	16,973	
Burrill G A	10,579	
Burrows I R	37,495	
Burrows J A	31,692	799
Burt N A	14,398	
Burton A	20,666	
Burton I C E	2,666	
Burton K A	26,131	214
Burton R	821	
Burton R G	8,397	
Burton T W	35,652	2,805
Bush K J	25,920	
Bush L E	23,440	135
Bussell C	22,222	
Bustard J E	12,296	68
Buston M	9,137	
Buswell R A	14,134	388
Butchart K L	3,017	
Butchart S R	4,557	
Butcher B L	5,080	55
Butcher D	9,962	48
Butcher J D	24,021	1,275
Butler D	4,085	
Butler D M	22,510	5,521
Butler J A	19,901	420
Buttle L	3,996	
Butts B M	3,640	
Buttuls G	24,969	51
Bye B R	26,319	
Bye W S	5,574	
Byers D F	5,291	
Byford R J	8,282	
Byford S G	22,604	
Byhre R L	9,240	134
Byl M L	19,941	905
Byrne P L	3,544	
Caccavo E V	2,385	
Caden P M	4,445	
Cahill S M	13	
Cairns I	24,142	662
Cairns S M	18,808	
Calabrese M	5,649	
Calam C I	8,262	
Calder C J	44,616	1,302
Calder D C	16,414	
Caldicott N	31,509	747
Caldow R T	18,682	451
Caldwell B J	30,932	4,030
Caldwell Y C	1,358	
Calhoun T A	20,827	567
Callan B	6,103	
Calnan G	1,358	
Calnan J M	1,034	
Calver L	16,861	
Calverley E D	16,223	28
Camenzind B	31,714	3,526
Cameron A B	31,385	329
Cameron D S	46,682	3,615
Cameron H A	6,906	
Cameron I R	30,006	908
Cameron J E	19,723	449
Cameron P L	17,024	1,008
Cameron S E	3,411	
Cammock C P	60	
Campagna V	10,407	
Campbell B R	20,225	17
Campbell C	9,969	31
Campbell D A	23,626	342
Campbell D A H	38,822	600
Campbell D C	17,865	512
Campbell D S	40,807	940
Campbell G D	9,128	
Campbell G G	19,562	1,157
Campbell G L	5,736	793
Campbell G R	25,316	

	Salary $	Travel $
Campbell J E	19,851	306
Campbell J G	27,597	
Campbell J L	12,113	2,015
Campbell K L	5,366	2,739
Campbell N C	5,964	
Campbell N J	2,579	
Campbell R	5,114	
Campbell R A	43,879	7,906
Campbell R L	23,270	377
Campbell R V	4,404	
Campbell S L	11,889	
Campbell T M	16,595	
Campese S V	28,141	140
Campion R A	6,293	
Cane J T	15,229	
Cansfield M J	11,025	786
Cantlon J A	29,358	540
Cantwell J	16,831	308
Canuel J C	25,479	
Canuel N A E	25,249	42
Capling D L	422	
Capling S J	30,928	1,672
Capnerhurst K D	17,982	
Capostinsky L M	16,231	
Capot-Blanc B J	7,983	
Capron D B	20,096	18
Capron K V	10,382	
Cardy R D	21,491	258
Carey L	1,946	
Carey M A	8,441	
Carle R A	24,890	35
Carles F	1,172	
Carlson K W	3,271	
Carlson M A	46,846	1,560
Carlson M R	6,136	551
Carlson P A	3,318	
Carmichael D H	14,977	21
Carmichael I D	22,829	749
Carmichael P	12,645	121
Carnie S	205	
Caroler A J	21,769	1,451
Caron M R	235	
Carpenter D B	37,237	925
Carr P W	3,586	
Carr S J	10,108	
Carr W S	48,457	293
Carradice J H	46,377	4,427
Carriere G	821	
Carruthers S	5,119	
Carson D W	26,946	921
Carswell B M	57	
Carter A T	17,045	
Carter C A	22,938	
Carter C R	2,162	
Carter D M	20,281	190
Carter M	49	
Carter R P	25,793	244
Carter S D	821	
Carter T A G	24,559	1,577
Carter V	17,974	
Cartwright C V	7,019	2,276
Cartwright E M	16,729	
Cartwright G M	38,952	507
Carty M J	389	
Casey K J	4,678	
Cassan J P	25,544	
Cassidy W P	33,557	4,080
Cassino C	17,237	
Castley P K	25,825	2,240
Castonguay C	10,418	
Catchpole D F	24,972	
Catchpole L M	1,444	
Caton R L	10,024	312
Catt C W	22,816	
Cattanach M W	23,133	672
Catto R B	27,077	
Caughlin D N	24,452	27
Cawley C A	18,994	1,629
Cawston G A	25,399	796
Cawston J B	2,117	
Cawte J	17,537	3,982
Cerina M C B	3,403	72
Chabot N C	2,541	83
Chadderton C	14,864	
Chadsey N H	25,645	2,614
Chadsey P	18,679	
Chadsey R E	7,019	
Chalifour A	25,537	2,447
Chalk W J	23,019	
Challenger R J	23,949	2,638
Chamberlain M	20,235	725
Chamberlain T G	9,803	18
Chamberland J A	7,418	
Chambers D C	15,436	
Chambers D D	18,699	436
Chambers J M	17,005	
Chambers N A	18,212	62

	Salary $	Travel $
Chan G	26,660	
Chan G L C	22,734	
Chan K H	22,343	67
Chantler C W	25,831	459
Chantler K E	7,304	
Chapin W A	9,648	
Chaplin D L	1,788	
Chapman G W	29,128	211
Chapman J G	29,350	12
Chapman J N	11,863	264
Chapman R E	4,392	896
Chapman S J	24,726	
Chappell D	13,451	
Chard R L	26,644	355
Charlie A	13,583	4,154
Charlie F	683	223
Charnock S J	6,207	
Charpentier P J	16,206	
Charters M A	9,784	
Chartier G P	6,564	
Chartier H F	5,157	
Chartrand S	3,016	
Chaston L	1,229	
Chatfield C V	20,428	1,551
Chatwin J	323	
Chauhan A W	20,278	44
Chaykowski L	16,409	76
Cheek C B	9,445	311
Cheek G K	25,271	1,537
Cheek K	1,501	
Cheer W J	137	
Cheesebrough W	25,827	355
Cheeseman W	20,614	3,173
Chenail D M	1,086	
Chenail D R	626	
Cheng G E	19,537	
Cheng J D	42,764	6,429
Chernoff B L	5,135	
Cherry M L	21,967	925
Chester K A	11,289	
Chester P W	19,818	
Chiddell G P	5,869	
Childs R W	24,832	570
Chinnock T J	15,138	
Chisholm B C	11,152	12
Chmelyk V	12,870	405
Choboter J L	7,412	
Chohan S	2,251	
Chong K	5,431	
Chorney R J	24,845	864
Chow D W	8,814	100
Chow F J	7,596	30
Chow S C	16,042	
Chow T G	5,982	770
Chretien E	9,389	
Christensen J L	20,578	342
Christian E J	323	
Christian H S	18,388	
Christian M I	20,081	815
Christian M L	17,256	
Christianson D	15,924	
Christianson O J	19,236	
Chrysler S L	8,126	
Chuang A	6,913	1,684
Chudyk A L C	17,926	
Chung W L	21,388	963
Churcher J J	8,966	
Churchill G R	5,819	
Churchill M L	24,035	
Chursinoff S	120	
Chwelos C M	14,853	7
Cinar S Z	42,474	484
Cinnamon D	24,178	701
Clapperton D R	35,092	291
Clark A C	7,437	
Clark B J	15,537	
Clark D A M	29,770	1,910
Clark D L	31,975	1,858
Clark G L	31,066	1,513
Clark G L	17,550	7
Clark H A	17,480	294
Clark J M	17,147	
Clark K	29,335	920
Clark K J	24,872	
Clark M	10,355	121
Clark M B	43,765	583
Clark N L	18,100	295
Clark R E	31,465	5,480
Clark R G	38,808	1,882
Clark S A	4,212	
Clark T J	12,636	
Clarke C	23,162	4,876
Clarke C	4,730	
Clarke D M	11,312	
Clarke G	23,162	1,052
Clarke L I	3,319	
Clarke L J	3,237	

MINISTRY OF FORESTS—*Continued*

	Salary $	Travel $
Clarke P D	21,795	
Clarke P W	46,187	2,801
Clarke W R	13,551	701
Clarkston H F	22,611	167
Clarricoates J D	19,050	268
Clay I R	27,547	
Clay K W	21,529	
Clayton B	23,352	145
Clayton D J	23,026	395
Clayton R	1,966	
Clayton R	1,276	
Clearwater D N	11,578	
Cleaver M G	30,988	503
Clegg S M	8,108	
Cleland F E	27,698	2,958
Cleland L A	15,256	609
Clement W T	22,966	
Clevette R E	38,412	1,737
Clifford R L	35,466	718
Clifford R W	5,891	
Clifford W D	21,758	1,102
Clouston R W	29,151	
Clouthier D I	21,621	1,075
Clow S M	13,587	182
Clyde R A	24,048	
Coates H G	27,174	1,229
Coates J M	23,368	2,433
Coates K D	28,157	2,328
Coburn D	25,082	222
Cody D	10,843	50
Coffey D B	32,086	1,198
Coffey D P	5,397	
Cohen D	15,147	7
Cohen P A	24,534	243
Cole E R	21,892	251
Cole H	22,038	
Colebank B	2,666	
Colebank D	7,645	
Colebank S P	17,697	
Coles J M	21,955	
Coles M Z	19,175	133
Collard K G	7,962	8
Collard M N	29,208	
Colley L F M	821	
Collier M	5,077	
Collinge M D	25,772	624
Collington M K	1,432	
Collingwood K A	33,716	5,536
Collins A E	28,391	423
Collins B G	37,389	888
Collins G	20,139	285
Collins L	4,793	
Collins R	683	104
Collins R C	20,814	140
Colquhoun I	24,126	225
Colter M A	6,487	
Colton H W	30,555	3,523
Colton P N	3,775	
Combs S G	392	
Comeau G R	24,498	14
Commandeur G E	39,637	5,172
Commandeur J A	20,520	134
Commandeur L P	1,245	
Coney M G	35,912	3,413
Conklin M J	12,276	
Connal S E	1,516	
Conne C A	1,837	
Connelly G M	17,160	
Connolly D	13,697	
Connolly G S	30,005	101
Connon J M	26,596	264
Connor M J	32,802	3,125
Connors C M	15,322	
Conrad L E	20,579	73
Conrad R A	28,826	6,291
Conway G K	16,831	
Conway S L	1,747	
Conybeer M	11,040	
Cook A M R	19,794	584
Cook H M	22,269	
Cook K H	6,306	
Cook M H	19,162	
Cook S	4,838	
Cook W R	35,747	1,519
Cooke A E	12,131	
Coombes D	5,815	
Coombs C A	42,907	2,925
Cooper G W	26,789	41
Cooper G W	31,033	25
Cooper L J	15,173	
Cooper P	3,762	
Cooper S R	11,628	
Cooper T J	28,295	677
Cooper W H	37,937	339
Copeman P	23,055	306
Copley R O	39,702	3,261
Copley S S	20,582	1,272
Corbeil D M	16,389	
Corbett P J	19,187	364
Corbin C	2,548	
Corck E W	22,457	
Corlazzoli D D	16,208	22
Cormack M	4,645	
Cormier M M	471	
Corner G W	24,112	80
Corner R H	24,652	1,333
Cornwallis-Bate V	46,067	5,756
Corral I	25,829	
Corregan B R	22,784	3,528
Corrigan S G	18,076	441
Corson E T	20,929	1,439
Cortese J M	4,077	
Cosens A G	10,396	263
Cossa S	550	
Cota C S	1,691	
Cottini A B	25,710	73
Cotton M	18,181	
Cotton R	2,951	
Couke S J	7,754	770
Coulter D G	1,432	
Coulter M I	15,438	
Coulton J F	23,468	528
Coupe B J	1,124	
Coupe R A	22,777	427
Courchene C	3,875	
Courson D E	35,358	3,999
Court R A	26,704	298
Courtin P J	30,840	1,054
Cousens G C R	22,784	5,235
Coutts C N	21,365	288
Couture L F	19,058	
Cowan B	21,866	1,555
Cowan C	2,232	
Coward G	31,352	2,505
Cowden D B	6,309	23
Cowden J	16,952	
Cowman R A	19,148	
Cox B F	39,798	497
Cox J R	52,417	5,042
Cox K W	23,162	487
Cox P	9,828	326
Cox R G	10,755	
Cox S J	21,740	
Cozens R D	37,980	3,305
Craig R	758	
Craig S	4,453	
Cramb I W	29,296	1,489
Cramer L T	17,910	
Cramer M E	9,369	
Crandall E M	17,248	
Crane A H	23,610	162
Crane C	8,630	
Crane R M	17,126	
Craven R B	17,684	659
Crawford B A	22,194	
Crawford J M	22,296	819
Crawford J R	23,045	
Crawford K J	994	
Creed G	16,317	
Creelman S A	11,207	
Cripps D	22,859	
Cripps J C	20,847	
Criss C P	27,809	200
Cristofoli K	8,487	
Crombie E A	12,659	
Crookes E	28,958	73
Crooks C R	18,156	748
Crooks J D	25,522	398
Crooks R J	15,735	836
Crosby I G	29,335	898
Crosina J A	9,232	210
Crosina J M	16,937	677
Croskery S	2,615	
Cross A N	29,258	62
Cross M G	13,883	23
Crossley D W	29,709	1,215
Crover J D	44,156	3,701
Crowder T J	22,007	488
Crowley D R	3,930	
Crown M	41,532	2,270
Croy D	9,205	609
Csizmadia B P	7,945	7
Csizmadia L N	6,787	
Cudmore M B	8,112	
Cullen L M	19,696	294
Cullen R J	59,373	5,138
Cullis L E	1,232	
Cullum B A	25,290	192
Cumberland M A	17,856	
Cumming W D	22,079	1,908
Cummings A M	15,266	
Cummings A M	3,253	
Cummings C H	20,850	
Cummings D C	30,070	1,723
Cummings R T	1,531	
Cundy S D	18,662	
Cunliffe E G	26,439	42
Cunningham J G	21,281	
Cunningham K G	22,204	1,677
Cunningham N J	27,468	2,433
Curiston C R	25,800	4,047
Curnow S M	7,629	
Curran B M	7,455	
Curran M J	6,622	1,734
Currell R J	32,861	1,514
Currie B J	27,326	2,157
Currie D A	34,176	241
Currie J A	29,445	2,724
Currie J S	28,120	401
Currie S	15,591	
Curry C R	17,927	1,270
Curry L R	2,194	
Curry P B	10,217	
Curtis F M	1,385	
Cusator T O	1,983	
Custance B L	45,870	2,044
Cuthbert J R D	57,090	8,216
Cuthbert R J	20,179	185
Cwikula J		66
Cwikula J	1,635	
Czar P	27,293	341
Czar R	2,906	
Czillinger-Horvath E	41,678	407
D'Anjou P	5,654	441
Dac M	2,764	
Dahl G R	7,368	
Dahl K R	334	
Dahlie M	9,754	31
Daintith N	24,586	6
Dakers M J	19,960	
Dakin T V	5,928	130
Dakin V E	18,142	
Dale F	10,173	
Dale J R	19,759	739
Dale S J	23,043	
Daley K L	1,333	
Dalgliesh I	8,457	
Dalin T K	24,441	
Dalton D J	5,810	
Daly D R	7,845	
Damjanac M	22,194	
Dammann L P	21,36	
Danchella G W	7,40	
Danchuk D	2,07	
Danchuk K D	26,615	
Danforth H A	19,041	
Dangerfield J A	31,866	6,171
Daniel R W	459	
Daniel V M	2,963	12
Danielson T	27,067	34
Danjou B N	26,980	1,504
Dantzer A P	3,969	278
Danvers A	6,010	318
Darcus R J	27,505	1,311
Dardano S	15,876	
Darnell P	5,686	
Darychuk G M	39,720	1,220
Davey R J	23,746	133
David J E	21,150	11
Davidson A I	16,801	932
Davidson D E	7,449	1,348
Davidson D L	17,199	76
Davidson E J	30,706	337
Davidson K C	10,544	596
Davidson K J	3,710	
Davidson L	15,926	
Davidson M W	25,208	280
Davidson P N	17,107	
Davidson R H	8,466	19
Davidson S H	10,570	1,014
Davidson W F	29,704	354
Davies B	27,594	667
Davies B L	14,017	1,299
Davies E	11,753	
Davies J C	28,597	3,034
Davies K	25,948	281
Davies K M	34,732	1,673
Davies L F	7,068	
Davies S L	5,791	
Davies S M	6,400	
Davies Y	1,319	
Davignon J E	27,360	3,912
Davis A	23,906	
Davis C	11,555	
Davis D J	26,131	6
Davis D L	18,592	153
Davis G	28,548	
Davis G G	138	
Davis G W	29,998	474
Davis I H	37,728	5,756
Davis J A	25,306	503

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Davis K	1,200	
Davis K R	28,643	518
Davis L A	6,006	
Davis P D	18,676	
Davis P G	23,848	92
Davis P M	6,637	
Davis R	2,205	
Davis R H	31,129	1,335
Davis R J	26,721	38
Davis R L	42,914	683
Davis S	6,687	42
Davis W C	27,050	616
Davison K	16,435	
Dawe M A	11,095	151
Dawson H	21,358	543
Dawson R J	18,084	659
Day C	21,214	2,278
Day J E	6,952	
Day J H	8,956	
Day T L	24,476	398
Day W R	14,453	1,070
De Blois E	17,494	45
De Lange I A	5,918	
Deakin K B	882	
Deakins C L	1,054	
Deakins G N	2,868	
Dean A D	4,342	
Dean J W	19,359	
Dean N	23,576	1,281
Dean P W	34,452	1,271
Dearing J C	29,666	1,555
De-Boer G G	2,893	
Deboer C A	6,849	
Deboer E	4,700	
Deboice R J	30,489	759
Deboo R F	47,739	6,029
Decaigny R	3,088	
Dedels M S	6,705	
Dedood J E	19,713	151
Dedosenco A	19,381	
Deegan D	3,425	
Degraff A H	46,846	977
Dehaan H	7,379	
Dehart D E	43,188	7,907
Deibert M	4,520	
Deighton L	20,539	
Dejong U F	8,730	
De-Keyzer D	25,918	9,253
Dekker A J	20,030	27
Del Puppo J A	2,752	
Delarge J J	37,529	1,609
Delaurentiis C	14,567	
Delay J P	30,035	487
Deleenheer G G	4,738	
Deleeuw P E	5,123	
Delisle I F	29,204	1,468
Delong C	23,962	1,474
Delong H B	20,357	
Delong J G	5,643	565
Delong L E	20,406	82
Demers C G	1,549	
Demeulemeester F	3,500	
De-Nato R	26,008	
Dendaas L B	14,114	162
Denis C	3,390	
Denisoff S J	24,041	
Denman E E	6,022	
Dennill C M	15,889	7
Denslow B A	20,785	
Dent D L	19,282	949
Denton B F	9,271	70
Depka C	3,457	
Depka W	3,538	
Derish L	4,933	
Derksen F E	4,411	
Derksen R D	17,248	
Derosier C	1,635	
Derouin E G	821	
Deschambault C M	8,367	
Desilets R E	575	
Desjardins B	16,282	
Desnoyers E A	30,923	921
Dettling B E	841	
Dewling J A	15,069	606
Dewling T J	3,988	
De-Vries C	22,672	256
Devita C	4,328	
Devita C G	17,917	500
Dewis G	21,892	
Dewit G A	476	
Dewolfe N J	1,017	
Dewynter N D	38,530	479
Dextras G D	196	
Deyotte I I	22,194	1,152
De-Zoete C M	14,453	471
Dhut S	8,706	
Di Iorio M	18,955	66

	Salary $	Travel $
Diaz P	9,056	1,093
Dice R W	22,318	590
Dick J K	9,393	2,618
Dick S L	241	
Dick S Y	1,834	
Dickie D A	15,940	320
Dickinson R D	5,976	
Dickout P	3,615	
Dickson K J	5,764	
Diederichs R	4,142	201
Diggle P K	41,531	4,740
Dillabaugh J M	15,338	23
Dingwall S L	19,737	71
Dinsmore B L	821	
Dinsmore L T	7,348	
Dion P	5,093	
Dionne B B	13,610	7
Dionne D M	22,868	248
Diprose R S	26,487	170
Di-Stefano Y	3,730	
Dittaro M F	25,876	146
Dix R H	9,093	
Dixon C A	19,542	
Dixon G	3,319	
Dixon G J	23,249	
Dobbs W D	20,117	292
Dobell C R	20,944	
Dobell L A	18,103	
Doberstein H A	38,808	326
Dobie L E I	13,139	
Dodd G F	48,985	5,411
Dodd M J	27,406	1,999
Dodd R A	27,655	2,162
Dodge M R	31,063	520
Dodge S J	22,651	1,298
Doerges F	16,871	
Doering B	853	
Doerksen B L	26,235	276
Doerksen D B	46,873	3,510
Doerksen H G	50,040	9,874
Doerksen J	7,607	
Doerksen V J	39,204	424
Doggart M	11,110	512
Doherty F V	19,009	
Doi G M	41,235	3,409
Doidge D	35,900	1,451
Doig D J	32,340	6,964
Doige L A	6,373	
Doige P W	17,150	
Doiron B A	23,702	
Doiron G B	30,286	2,757
Doke A L	5,282	
Doknick J L	15,307	
Dolling M J	22,156	1,312
Dolman G G	10,282	
Dombrovzki G F	8,594	149
Dominy R S	24,512	349
Domonkos I A	8,732	
Donahue E J	27,080	1,011
Donaldson M	17,153	
Donnelly C	23,966	
Donnelly J W T	29,387	2,729
Donnelly R D	7,600	
Donnelly R W	34,920	681
Dornfield I M	6,000	
Dorris D L	6,805	
Dosch M	14,289	
Dosenberger L	21,691	
Dosenberger L J	15,261	
Doubinin A	22,796	190
Doubt C A	5,846	
Doubt J	26,053	525
Doucette D	19,343	
Dougall W S	24,943	1,988
Dougan P R	17,158	73
Dougherty A W	19,239	120
Dougherty J L	154	
Douglas I S	8,311	
Douglas W A	20,905	191
Douville K E	16,013	
Dove V S	43,196	600
Dow D W	27,708	4,995
Dow G G	27,862	343
Dow S P	21,967	173
Dow W I	27,455	
Dowd M P	11,014	18
Dowding K W	36,750	2,501
Dowedoff A W	18,260	221
Dowkes W H	30,863	974
Down D A	20,876	
Downes J B	21,107	
Downey A	3,279	
Downey R	912	
Downie B D	52,600	7,639
Downing W J	5,304	250
Downs N	25,918	3,791
Downs P H	31,894	2,683

	Salary $	Travel $
Doyle B A	18,419	86
Doyle C D	14,262	
Doyle C S	2,643	
Doyle K A L	23,693	55
Doyle K G	16,711	39
Doyle M P	12,885	
Draffehn A L	6,696	
Drage G M	35,422	165
Drage H W	39,798	427
Drage J D	18,028	
Drake N F	6,805	
Drake R C	24,788	
Draper C B	22,485	4,321
Draper D A	41,6[illegible]4	5,225
Draper W D	23,205	669
Dreger L A	23,848	
Dreger W	2,295	
Dresler J A	24,484	299
Dresser D A	9,100	
Drew C	6,611	
Drew R A	34,652	1,399
Drew S L	14,959	67
Driedger K A	27,692	845
Drinkwater R	33,920	2,759
Driver R K	27,511	55
Drocholl K	24,249	
Drolet D M	1,139	
Drolet L A	19,402	
Drummond R W	37,486	510
Dryden D	848	
Dube M C	13,842	
Dubois T F	27,578	1,740
Duboski G	6,031	
Ducklow J A	2,229	91
Duffels L J	30,184	308
Duff-Tytler G	11,628	296
Duffy A M	15,064	9
Duke G E	24,124	137
Duke S Y	15,555	34
Dumas F N	24,421	332
Dumas M G	24,391	110
Dunaway D	10,205	
Dunaway S M	6,767	
Dunbar W	26,758	1,441
Duncan J	16,123	
Duncan L	482	
Dunkley J	7,589	
Dunkley R H	44,176	2,006
Dunleavey M J	27,899	1,940
Dunlop J	21,582	113
Dunlop J P	37,435	1,059
Dunn D I F	14,243	
Dunn M J	8,127	
Dunsdon D J	26,922	199
Dunsmore B	23,313	
Dunstan J D	13,401	6
Dunstan J R E	14,097	157
Dunstan T A	17,041	
Dunster J J	29,582	776
Dunsworth K R	29,015	223
Duntra J	12,474	
Dupuis D J	1,656	
Duralia N L	4,546	
Durell R A	22,339	
Durell T C	19,287	
Duris D	24,788	62
Durovsky M A	17,831	339
Dutch W B	8,509	
Dyanne C	17,709	
Dyck A	4,446	178
Dyck B G	4,584	
Dyck E L	2,198	
Dyck E P	18,349	
Dyer I A	1,999	
Dyer S K	8,908	
Dyer T A	45,475	7,188
Dynes L V	7,296	
Eadie J D	14,075	42
Earl T H	26,784	4,493
Easson D M	14,712	98
Eastcott P	8,046	
Eastham A M	24,769	327
Easthope C A	32,274	1,794
Eastick B R	1,828	
Eastland J M	5,931	
Eastland R A	6,928	
Eastman D J	39,011	4,626
Eastwood J	22,820	29
Eastwood J A	17,204	
Eaton C H	29,087	624
Eaton S L	1,872	
Ebell L F	47,006	1,135
Eberlein S V	21,801	242
Eddy J	6,813	
Eddy M J	15,483	
Edgar J	13,214	77
Edgell K E	12,466	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Edmonds B	4,150	656
Edmonds D	22,048	296
Edmonds C	3,151	
Edmonds D L	841	
Edmonds E	12,694	
Edmonds G A	17,493	
Edmonds K	1,444	
Edward C T	10,549	191
Edward L	8,185	
Edward R D	38,972	2,121
Edwards J C	9,410	
Edwards R	22,806	
Edwards R L	16,224	
Edwards S A	9,160	
Edwards S J	23,503	2,642
Edwards T	820	
Eenkooren H S	23,186	9
Effa C J	30,754	2,751
Effa L B D	5,482	
Efiodie A	1,732	
Egan P	2,588	
Egeland M G	18,627	
Eggen H T	24,629	760
Eggie C L M	2,325	
Ehlert G A	19,862	106
Ehman K J	4,355	
Einarson D T	2,148	
Elchuk L R	29,879	104
Elder J	6,132	192
Eldridge T D	9,054	3,172
Elgie C G	23,305	68
Elias H L	27,543	667
Elias H L	2,318	
Ellen G S	25,695	
Ellington L R	23,997	
Elliot B A	19,620	40
Elliott S A	3,681	
Elliott A C	16,764	
Elliott B H	28,779	488
Elliott D J	22,386	1,827
Elliott F J R	27,475	
Elliott M	10,094	
Elliott R L	21,576	110
Ellis C H	9,932	76
Ellis E S	16,855	179
Ellis K	13,961	
Ellis P G	21,761	1,171
Ellis R M	40,348	7,030
Ellis R R	22,765	202
Ellis W M	1,218	
Ellison D R	15,410	208
Ellison J	2,665	166
Elmer D R	26,578	
Elmes E D	27,101	1,059
Elmore D L	28,840	1,205
Elmore R D	22,974	685
Elphee M	23,343	248
Elsaesser F R	2,880	
Elson R R	889	
Elston K L	3,918	11
Embleton C A	22,035	2,400
Embury D E	32,090	48
Emerson D	6,881	696
Emery R	307	
Emery R B	5,942	
Emmelkamp R B	23,687	437
Emmelot L J R	21,692	
Emmerson T A	10,359	369
Emmonds D I	18,793	1,655
Empey D G	21,159	441
Endacott N D	33,544	835
Endacott P	225	
Endall C P	25,278	1,628
Enders D D	18,241	
Enfield R P	24,253	804
Eng W	8,826	
England J E	36,492	6,372
England R W	21,909	102
Englehart M L	4,005	
Englemark R K	563	
English B J	2,403	
English J S	4,037	
English K G	20,075	12
English M P	15,609	
English W J	21,733	538
Englund D	550	
Engstrom Y M	16,162	
Enright K G	3,550	
Ensom C	12,334	2,709
Epp D D	29,181	698
Epson E	550	
Ercambo R D	30,817	439
Erickson B M	8,419	
Erickson G	7,384	
Erickson G W	37,957	1,664
Erickson H A	34,868	1,399
Erickson L D	17,045	
Erickson M D	2,868	
Erickson O R	28,030	
Erickson W R	24,674	3,107
Erlandson G K	33,917	3,934
Erlandson M S	3,092	
Errico D	43,259	2,097
Eskelson F C	21,048	
Espenant L G	47,797	6,321
Espenhahn B R	6,398	
Espinel C	4,722	
Esplen V D	22,365	2,092
Etchell M	3,652	21
Ethier D	9,294	
Ethier M	1,549	
Ettinger J W	23,460	222
Eunson J A	13,881	60
Euverman P J	18,136	
Evans A A	23,661	876
Evans A F	758	
Evans E	26,691	7
Evans G A	17,824	
Evans G D	18,693	
Evans G H	21,812	148
Evans H W	23,976	
Evans I	18,014	60
Evans M T	821	
Evans P A	17,781	
Evans P M	13,568	
Evans R N	21,275	
Evenchick A E	6,098	12
Evensen D	6,984	
Everall G R	22,785	94
Evers R	20,165	102
Everson F W	25,913	
Everts P	3,694	
Evin L	23,081	566
Ewald G M	31,921	612
Ewalt S D	14,794	139
Ewanyshyn T R	4,516	68
Ewart T A	23,889	483
Ewert A	26,461	
Ewing K W	26,676	
Ewings B A	25,485	483
Faasse B A	2,485	6
Faasse V J	21,523	69
Fahlman R A	25,926	2,929
Fair H R	2,193	
Fair P J	3,357	
Fairclough W B	8,675	
Fairhurst K	28,022	4,021
Fairlie C W	24,231	687
Fakeley J E	4,120	
Falardeau B A	7,852	17
Falconer C G	10,297	
Falszewski M J	38,719	1,632
Falk B	27,805	
Falkner J	9,987	326
Fall J J	758	
Farina P A	4,122	1,078
Faris A E	5,957	
Farmer A H	29,257	4,552
Farnden C E	10,022	
Farndon V A	18,201	
Farquharson D M	6,257	2,950
Farr H G	25,761	7,131
Farrell L B	5,872	
Faryon A A	3,000	
Fast W	17,359	
Fatula C M I	14,452	
Faucher L N	10,414	27
Faulkner M R	22,878	1,790
Fazzari G	389	
Feast R R	2,855	
Fawcett F L	5,773	55
Faye R G	20,350	716
Featherstone J D	19,638	1,616
Fedje P C	11,675	370
Fedoruk W J	30,564	1,149
Fedorchuk B T	28,489	3,687
Fedoruniak M	15,697	
Feenstra W	16,965	
Fehr H	12,660	
Feldinger G M	7,419	
Feldinger M A	3,455	
Felicio M F	10,398	
Felix A	5,263	
Feller E F	20,397	508
Feller R A	6,710	
Fellman D V	25,407	818
Fellmann E	15,604	
Felow L D	2,115	
Feltham B A R	6,652	
Felton D F	30,231	
Fenby J S	12,466	331
Fennell C D	24,331	
Fennell L M	23,655	12
Fennell R M	27,676	265
Fenton G M	43,881	635
Fenton M A	21,683	73
Fenton T C	14,952	296
Fenwick S A	15,534	
Ferenczi S E	20,878	2,100
Ferguson D E	45,062	1,632
Ferguson G N	20,050	
Ferguson K A	3,296	2,106
Ferguson N	15,925	
Ferguson T R	6,269	
Ferguson W L	21,680	
Fergusson E M	15,399	
Ferrier V L	15,916	
Ferris R L	2,787	
Ferron C	8,330	
Feuz D E	20,813	61
Feuz G	2,985	
Fey G R	22,601	
Ffitch R G	18,827	363
Fichtner M D	4,535	
Fickell E R	16,405	
Fiddis R W	28,849	147
Fidgeon M C	8,976	
Fiebelkorn L I	2,281	
Fiedler B W	29,341	448
Field R K	6,611	
Fields D J	24,374	112
Filgate L M	4,726	1,143
Filgate R	20,143	
Filippone A	15,375	
Fillion M C	724	
Finch J E P	547	
Finck K E	8,109	23
Finding S L	45,932	
Findlay B	17,306	186
Findlay P G	5,744	183
Findlay R B	25,537	5,423
Findlay R M	16,748	
Findlay V	6,245	
Findley J	5,830	
Finke C J	19,246	1,580
Finlay V I	17,872	
Finlayson A G	26,430	1,986
Finlayson D A	36,247	232
Finlayson H N	22,365	2,825
Finley J C	7,260	
Finnegan K	5,689	
Finnie A P	4,581	
Finnigan J	6,535	
Finnis J M	11,389	
Fipke N D	25,435	359
Fischer C	12,045	3
Fischer H W	24,005	
Fischer J G	38,232	1,923
Fischmann T	20,845	
Fish R G	20,341	
Fish R W	39,419	1,880
Fisher E W	29,925	
Fisher I L	1,043	
Fisher J W	5,696	73
Fisher N	25,506	
Fisk L G	23,295	
Fitchett D R	25,536	411
Fitzgerald S L	15,930	
Fitzpatrick R	2,615	
Fitzsimmons J	14,495	
Fitzsimmons L	17,265	
Fitzsimons P W	4,655	
Flanagan J P R	25,518	
Flaten E	2,784	
Flavel V	15,458	
Flegel D A	5,690	
Flegel J E	19,137	275
Fleming B E	25,551	309
Fleming J W	26,667	30
Fleming L W	23,856	54
Fleming M A	10,848	
Fleming M S	7,874	781
Fleming R P	8,359	3,170
Fletcher J M	2,349	
Fletcher V E	23,791	53
Fletcher V R	8,911	
Flett S J	21,468	819
Flick G L	765	
Fligg D M	44,616	2,123
Flinn B J	37,897	242
Floritto O	23,992	
Flottvik L J M	3,861	
Floyd J M	24,242	439
Floyd R H	9,365	
Flumerfelt B R	12,210	212
Fochler G L	19,784	
Focken M	8,209	
Fodchuk N S	20,844	539
Fofonoff J D	21,989	69
Fofonoff J R	6,865	
Fograscher P	19,613	140

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Folvik L	11,551	
Fomenko M A	15,078	
Fong I	15,808	
Fontaine D P	2,571	
Foote B D	24,479	
Foote J T	17,799	
Foote S J	24,770	501
Forbes G R	25,199	2,338
Forbes I G	32,807	180
Forbes R A	7,038	
Ford C A	493	
Ford E M	21,798	
Ford F W	16,678	
Forman P	1,200	
Forrester S	500	
Forsberg R H	36,512	1,577
Forslund A J	3,359	
Forster J G	8,876	
Forsythe M S	7,977	316
Fortin D E	11,953	609
Fortune D P	14,168	
Fortune L R	29,686	706
Forward C D	6,264	
Foster G C	6,067	
Foster J C	23,627	2,365
Foster L A	31,094	
Foster R G	6,715	164
Foster S M	5,814	580
Fothergill J	3,121	
Foubister M P A	25,828	3,049
Fougere W B	5,766	
Fournier J G	8,387	769
Fournier L T	22,083	291
Fouts J	10,768	
Fowler P G	35,201	2,635
Fowler R J	23,405	
Fowlie D M	17,042	
Fox C L	5,340	
Fox J M	1,866	
Francis D G	8,393	320
Francis K	17,865	
Francisco E	17,349	55
Francoeur G M	19,036	140
Frank L	5,771	
Frank L K	5,667	
Frank R J	24,411	59
Franklin J I	16,336	156
Franklin L W	36,547	4,252
Franson D K	22,194	612
Franssen G J	13,264	4,063
Fraser A D C	1,776	
Fraser B A	36,911	3,711
Fraser G	16,648	7
Fraser J D	29,460	4,015
Fraser J E	10,469	65
Fraser L	12,835	
Fraser S A	37,117	944
Frauchiger J E	20,006	
Fredell R A	36,310	
Fredricksen R R	30,784	3,014
Fredrickson R A	5,113	
Fredriksen C D	2,874	
Freed K C	34,530	43
Freedman M	7,335	2,332
Freeman H J B	38,010	4,913
Freer P E	4,946	
Frego K D	525	
French B R	23,636	766
French C C	80	
French L J	23,112	154
French Y E	3,855	
Frew P K	24,358	613
Frey T W	19,723	76
Friberg J E	15,115	
Frie K J	22,061	3,773
Friedrich R P	5,811	18
Friend L W	8,314	
Friesen C G	24,939	71
Friesen C W	24,028	940
Friesen E	11,528	
Friesen H	5,202	
Friesen G P	24,892	
Friesen T	17,789	
Friske M R	10,144	
Friskey M M	6,000	
Friskie L M	20,426	427
Frith K E	13,421	
Fritz O L	22,186	394
Froehlich K H W	29,272	13
Froese F E	1,265	
Froese K	20,156	
Froese M F	22,975	107
From H	9,037	
Frost N	15,821	
Frostad A K	15,567	
Froste A	23,721	1,445
Fry A D	43,426	1,815

	Salary $	Travel $
Frymire D F	7,833	449
Fuchs M G	18,028	32
Fuchs T J	24,083	
Fuglem C	13,484	2,008
Fuglem P L	31,971	1,607
Fukumoto J J	25,092	128
Fukuyama S	37,688	900
Fulcher E C	34,173	474
Fulcher M	35,496	749
Fuller E A	34,229	2,021
Fuller L J	16,481	353
Fuller M D	6,305	12
Fullerton W R	31,388	508
Fulsebakke A S	20,115	429
Fulton A A	9,875	
Fulton C J	19,974	1,302
Fur C	47,015	2,697
Furman K J	10,294	
Furness R	21,152	923
Futa F	14,415	
Fyles L A	8,179	
Gaal R	1,043	
Gabrielson E	7,492	
Gabrielson E P	12,432	
Gadd S A	5,628	
Gagne J E	22,869	15
Gagne J G	22,421	701
Gagne J M	9,608	
Gagne L	22,424	360
Gagne M	7,358	48
Gagne M G	22,765	
Gagnier M R	5,092	
Gagnon A I	1,278	
Gagnon B	2,742	
Gagnon B M	7,506	
Gagnon E G	22,083	123
Gagnon J S	16,752	
Gagnon L	14,973	
Gagnon L R	2,591	
Gagnon P A	10,339	
Gaida F E	25,529	
Gaines D E	1,999	
Gainor M	280	
Gait D E	2,285	
Gait L L	5,990	
Gale G	6,402	
Gale K C	16,123	
Gale L	24,838	1,746
Galer C	3,984	
Galick B	8,713	6
Galipeault L	626	
Gall L A	17,526	44
Gall M J	28,135	636
Gallacher W B	7,659	6
Gallagher D	5,910	
Gallagher J L	22,105	531
Gallant D R	16,032	
Gallaway M J	25,196	
Galliazzo P R	20,958	312
Gallicano P R	9,182	
Gallimore J A	14,419	3,780
Gallinger G C	28,082	475
Gallot C	2,870	
Gamache L E	4,274	
Gamble C	12,040	113
Gambling P R	26,566	434
Gamlin I M	12,397	
Ganderski E	25,030	1,656
Ganderton R R	17,025	1,341
Gannon P R	31,927	
Gannon S A	17,888	
Garber S M	9,182	
Garcia M A	8,513	
Garcin W R	22,294	
Gardiner D A	21,393	700
Gardiner H W	23,912	445
Gardiner S A	19,182	
Gardner D S	14,482	
Gardner L	6,417	
Gardner S	27,997	2,775
Garfield P M	16,565	476
Garlick J D	5,205	
Garlinge J A W	30,504	2,309
Garon D L	31,650	979
Garrish G J	22,148	
Garrod J	1,271	
Garthwaite D K	24,132	29
Garvey T J P	4,248	
Gateley P S	18,719	
Gatenby R L	3,380	75
Gatenby S M	31,429	
Gatey A	11,828	3,710
Gatto C	16,882	
Gaudet L	21,658	99
Gaudette G	12,003	18
Gaudry D G	29,900	318
Gauthier D	8,138	6

	Salary $	Travel $
Gauthier G E	8,520	72
Gavaghan J	31,421	217
Gavora C A	17,387	
Gawalko L M	4,922	
Gay R C	29,585	1,487
Gayowski T W	26,763	94
Geary L J	26,965	3,861
Geddes L A	3,681	
Geddes L W	37,454	5,411
Gedlaman N	14,485	35
Geenson L	18,748	
Geils D	18,209	
Geisler M	39,036	4,331
Gelette G W	32,691	4,571
Gell H L	19,068	
Gellatly A D J	20,640	
Gendron R J	4,400	
Genero R	4,604	
Gentry G C	6,116	
George D	3,020	
George M F	24,487	758
Gerard V	3,659	
Gerbinski J A	20,255	1,438
Gerhart B R	27,953	386
Germain C L	22,653	968
Gervais H M	4,083	
Gerwin S M	11,502	
Geske H D	15,912	
Gevatkoff P	28,701	889
Giampa F R	13,472	
Giampa G E	12,612	
Gibb M P	29,397	252
Gibbard D A	4,682	
Gibbard K W	26,206	
Gibbons C W	27,825	1,633
Gibbs B E	16,525	
Gibbs T R	42,480	5,489
Gibson C L	25,808	312
Gibson J P	8,330	
Gibson K	28,699	1,208
Gibson W A	25,285	269
Giddings L J	4,832	
Gieg B	11,873	
Gienger L J	5,505	
Giesbrecht J J	15,280	
Giesbrecht J W	20,940	11
Gilbert A	19,943	894
Gilbert A	4,857	
Gilbert D E	43,931	3,368
Gilby S	17,088	
Gilchrist J	11,346	
Giles D J	205	
Giles H W L	47,136	3,657
Gilgan N P	46,252	2,102
Gilgan W P	20,021	19
Gill A S	4,957	
Gill D E	43,800	6,597
Gill K J	6,696	
Gill R G	46,265	235
Gill T	18,234	75
Gillanders D	7,380	
Gillespie D J	4,854	
Gillespie L H	4,964	132
Gillette S G	12,376	12
Gilliam J M	25,059	296
Gillich L P	21,907	
Gillies D	28,191	
Gillies R	5,506	
Gillin R F	6,332	
Gillin S I	4,756	
Gillis B H	7,500	
Gillis M S	6,908	
Gillis S	5,957	
Gilmore A R	17,442	66
Gilmour J R	44,616	3,961
Gingerich R D	14,386	350
Ginnever T L	10,655	29
Gionet L A	19,321	329
Gionet M A	9,698	
Giordano O	7,160	
Girard K	543	
Girard M H	402	
Girond R M	4,344	
Giske R C	26,241	667
Gittins R	32,340	110
Giza R M	40,273	2,514
Gjerde W E	27,212	3,555
Gladiuk R P	19,349	
Gladstone S E	7,248	272
Glaister K G	20,588	
Glasgow M J	1,444	
Glass N J	26,511	1,969
Glazner C P	20,785	330
Gleave C E	15,111	84
Gleave D R	23,319	19
Gleig E S	9,070	756
Gleig G C	4,000	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Glen L	496	
Glenn A E	18,996	
Glover M	25,948	1,451
Glover R N	1,614	
Glover T E	8,386	
Glowa L M	18,906	1,144
Gluns D R	23,546	399
Goddard K J	14,240	1,870
Godet G M M	5,888	
Godet J	24,196	188
Godfrey C G	29,083	
Godfrey J L	5,785	
Godfrey M L	7,208	326
Godfrey T W	21,666	3,587
Godley S J	16,535	329
Godlonton R J	24,015	311
Goelle H	22,631	
Goeres E S	10,386	
Goerlitz H E	19,257	554
Goertzen R	2,060	
Goerwell G R	39,574	3,167
Goerwell W	6,338	630
Goforth B L	10,940	
Gogolin H E	19,789	
Gokkes S	18,181	
Goldstone G D	7,195	4
Gomez J R	19,675	54
Gooding J D	41,687	555
Goodings D	3,442	
Goodings J C	1,868	
Goodings K A	14,149	606
Goodkey N E	18,466	1,011
Goodman D	7,111	
Goodman H T	20,793	716
Goodwill G	10,095	29
Goodwin B G W	21,825	
Goodwin D B	6,437	
Goodwin J M	7,450	
Goody T S	1,482	
Goodyear H M	4,290	
Goold G A	26,300	844
Goor H	30,197	
Go-Ring M F C	7,613	
Gordon A	20,707	114
Gordon E	2,237	
Gordon I S	21,887	478
Gordon K G	28,310	1,229
Gordon R C	41,532	2,078
Gordon S	304	
Gore J A	8,902	
Gorley O J	44,246	1,871
Gorley R A	39,012	2,888
Gorovenko A	11,280	472
Gorrell D	19,241	462
Gorne E	7,779	
Gorsuch D R	28,168	1,066
Gosnell D A	19,643	13
Gosney T F	26,196	
Gosselin C	2,769	
Gosselin L J	5,035	
Gottselig G	6,746	
Goudge G C	6,577	
Goudreau M E	6,677	12
Goudy L M	19,955	130
Gough B A	3,553	338
Gould K L	22,534	48
Gould R C	21,223	
Goulet B A	15,473	
Goulet R G	30,900	
Gove A E	29,917	2,274
Govin H E	821	
Gow J K	19,816	1,070
Gowriluk J	24,532	368
Goyer A P	20,588	1,360
Goymer S	18,585	
Graafen P B	23,332	
Grace J A	23,409	682
Grady G L	11,197	
Graeme I	6,264	
Graff P M	5,044	
Graham B D	3,784	
Graham B E	3,142	
Graham B J	303	
Graham D A	8,977	
Graham G E	28,365	866
Graham G K	20,356	40
Graham G W	39,992	4,317
Graham H A	7,329	684
Graham J L	2,519	
Graham K W	12,318	280
Graham P J	23,265	
Graham R A	8,952	
Graham S	2,281	
Graham T	23,773	24
Grainger L L	9,121	
Grainger S	263	
Grainger W M	23,415	565

	Salary $	Travel $
Granger E	1,513	
Grant D	40,067	2,273
Grant D T	59,690	2,194
Grant F R	26,695	164
Grant G	40,748	1,960
Grant L	10,521	101
Gramer K V	18,096	
Gray C M	891	
Gray D R	29,948	3,314
Gray D S	26,488	847
Gray J T A	35,091	1,866
Gray R	26,551	126
Gray R R	37,861	3,008
Gray R W	32,975	1,596
Gray S	20,877	536
Graydon G E	25,802	
Grayston R	25,228	60
Greco M L	20,878	146
Green C M	1,146	
Green E F	27,360	2,108
Green F C	25,551	181
Green H J	738	
Green M	22,756	520
Green M E	20,414	
Green R L	7,500	
Green R M	17,717	
Green R N	34,692	2,533
Green T D	26,355	194
Green W J	17,927	907
Greenall C M	16,155	383
Greene A	1,198	
Greenfield R R	37,065	1,878
Greenhouse S M	19,716	469
Greenlaw D	18,766	2,662
Greenley D W	22,022	53
Greensword G J	23,919	892
Greenwood K	4,461	105
Greenwood M S	737	
Greer J C	21,084	247
Greffard L E	16,108	
Greger L M	22,512	440
Gregerson C R	2,742	
Gregory C S	1,559	
Gregus W	1,872	
Greig M G C	29,773	3,660
Greinacher N	24,802	4,239
Greschner R	21,000	
Greskiw G E	24,691	133
Greyell G W	21,608	1,671
Greyland M G	3,645	
Gribbon P G	5,880	
Grice R J	21,506	
Griessel J H	25,765	222
Grieves T	13,800	1,136
Griffin C A	3,552	455
Griffin J S R	39,350	1,016
Griffin L R	9,587	
Griffin R J	11,119	
Griffiths D L	16,085	
Griffiths G P	23,486	197
Grigg T E	240	
Griko W L	4,410	
Grimaldi C G	30,834	1,773
Grimaldi S K	21,032	368
Gripich S G L	30,246	2,378
Grist C	16,823	109
Gronning A R	1,139	
Groulx L K	19,579	133
Grove-White C D	41,830	83
Grove-White G R	32,145	378
Grozier K B	25,267	1,669
Grube E	7,159	50
Gruden W	12,415	
Grundberg B D	27,805	641
Grandison S C	2,991	203
Grunerud G D	33,567	1,317
Grunewald B W	27,950	748
Grusen H R	27,563	
Gubbins A G	19,641	1,168
Gudmundson L	13,256	
Guedes D M	16,512	
Guenter K	12,950	12
Guenther E	14,352	
Guercio A	6,400	
Guido D M	19,538	
Guido J P	21,990	338
Guignard L	821	
Guild G L	23,016	1,465
Guillet D L	12,993	
Gunn D R	25,237	698
Guise P C	44,407	104
Gustard C A	18,837	
Gulliford B E	24,102	401
Gunderson B	8,924	
Gunia M V	5,736	
Gurney D F	5,389	2,893
Gurney L M	5,801	2,993

	Salary $	Travel $
Gurnsey G A	43,379	5,934
Gustafson T M	19,297	203
Gustavson I M	4,162	
Gutosky C	17,043	
Guzyk S	15,852	
Guzzi K	16,383	
Gysbers L	29,797	1,867
Haas R C	36,371	1,811
Hadath E	11,593	
Hadcock F K	17,670	272
Haddock M J	222	12
Haffey C J	10,022	
Hagel K W	27,396	502
Hagel L	15,387	
Hagel R D	22,868	5,065
Hagell R M	946	
Hagell S W	7,751	
Hagen C	17,804	
Haggard D L	83	
Haggart L D	28,022	72
Haggart W D	17,479	
Haggerty P A	761	
Hague J G B	29,516	2,679
Hahn H	33,551	2,588
Haig A	9,845	
Haigh D R	21,556	789
Hails D	22,722	573
Haines R	3,693	
Hak N D	9,108	
Hakansson E G	9,026	
Halber G	5,484	1,808
Halber M	9,762	
Halbert B L	5,754	
Hale C A	1,882	
Hale D J	24,420	3,438
Hale K P	5,364	5
Hale L D	16,557	
Haley G S	9,412	1,071
Haley J M	40,455	3,443
Haley K W	15,711	77
Halkett D L	14,932	
Hall A A	23,032	238
Hall B M	41,026	373
Hall D M	16,401	
Hall J E	33,280	3,410
Hall J M	15,856	
Hall J R	38,808	2,940
Hall L J	39,042	692
Hall P M	36,926	6,047
Hall R	9,283	
Hall R G	6,118	97
Hall R M	25,666	1,896
Hall T H	46,860	4,662
Hall W E	48,154	1,475
Hall W G	7,910	
Hallam M D	18,970	
Hallam P E	9,978	88
Halldorson C	2,119	
Halleran M F H	23,219	
Halliday A A	1 40	
Halls M E	8,424	190
Hallstrom J	1,584	
Hallstrom J H	22,902	60
Halpin-Shippet S M	22,770	770
Halsey E H	587	
Halsey E J	587	
Halsey K L	25,377	814
Hama G K	2,994	
Hamade G E A	10,825	1,106
Hamagami J Y	24,534	671
Hamaguchi J R	22,108	1,777
Hamann I R	18,555	1,010
Hamann J M	2,855	
Hamann L O	36,612	1,524
Hamblin M A	17,867	479
Hambrook C	6,611	
Hambrook T J	34,482	7,832
Hamel E B	3,759	
Hamel J C	1,134	
Hamer A E	1,507	
Hames D J	29,399	416
Hames G S	28,203	7
Hames L D	4,774	
Hames L J	15,875	84
Hamilton A J	15,082	914
Hamilton D	15,385	6
Hamilton E H	21,536	436
Hamilton H D	29,238	
Hamilton I C	7,267	
Hamilton M E	3,837	
Hamilton M R	11,495	
Hamilton P J	7,288	7
Hamilton T H	29,172	98
Hamlin J F	25,437	191
Hamm M W	19,388	661
Hammarstrand M J	2,531	
Hammond D A	17,234	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Hamre W F	30,434	256
Hancock D K	160	
Handlen B T	11,532	
Hanke M	4,169	
Hankins V L	774	
Hanlon L M	22,593	142
Hann M J	18,260	96
Hanna K	22,309	91
Hanna K S	2,601	
Hannah J H	5,280	
Hannah M	29,155	1,600
Hannah M E	21,439	12
Hannington M	15,356	88
Hansen B	6,477	948
Hansen B V	40,087	3,170
Hansen C	21,857	506
Hansen D	16,298	
Hansen E	6,218	
Hansen N R	18,036	
Hansen S E	35,427	1,557
Hansen T A	2,988	
Hanson B A	20,707	468
Hanson B M	8,784	
Hanson C	10,127	
Hanson J M	4,850	
Hanson R L H	36,955	2,247
Hanson S A	10,632	
Hanson S M	24,296	516
Haraldson L M	1,462	
Harbicht D H	26,246	4,577
Harding B	5,200	
Harding K	8,993	
Harding R G	47,739	2,366
Hardy O	7,312	
Hardy R W	16,188	25
Hardy W R	21,815	
Hargreaves D A	1,485	
Hargreaves D R	39,746	1,281
Hargreaves L V	10,469	
Hargrove A W	27,247	
Hark H H	28,823	3,153
Harker G	36,841	10
Harkins P D	15,833	
Harkness D L	4,726	1,197
Harlow C L	824	
Harlow D D	14,136	
Harlow J R	11,171	
Harper D	1,203	
Harper F S	13,758	105
Harper J I	16,093	
Harper P J	26,797	1,539
Harper P S	19,421	89
Harper S M A	15,615	
Harpur K	11,363	
Harris A E	12,811	
Harris B D	19,504	
Harris B J R	19,839	
Harris B M	20,269	816
Harris B M	6,403	
Harris D E	28,336	3,949
Harris D P	21,891	632
Harris D R	3,074	
Harris J T	24,962	5,072
Harris U M	12,992	7
Harris W W	2,279	82
Harrison B	20,168	47
Harrison B S	15,417	149
Harrison D S	30,634	5,134
Harrison N J	41,573	2,611
Harrison R	22,582	
Harrison T B	7,112	12
Harrower C J	1,228	
Harrower I J	11,087	
Harry C	8,537	
Harshenin L E	18,311	71
Hart D M	2,609	
Hartgerink N M	2,666	
Hartley B G	8,278	13
Hartman D V	22,902	1,358
Hartman H F	24,534	198
Hartman J W	12,716	1,102
Hartman U M	18,036	315
Hartmann M R	22,019	
Hartvig-Nielsen L	10,639	161
Hartwig G M	4,705	139
Harvey J	26,083	453
Harvey L B	7,676	
Harvey S D	27,190	337
Harvie J	7,063	408
Harvie T	43,320	1,799
Harvie T E	24,570	
Harvie W D	38,432	1,280
Harwijne K	6,890	75
Haselmeyer D H	4,116	
Hashimoto B H	1,797	
Haslam J	1,941	
Hasselman P W	6,567	

	Salary $	Travel $
Hassen F	1,074	
Hatt S S	21,685	590
Hatter J W	18,106	756
Hattie R N	29,671	2,069
Hatton W D	20,555	69
Haugen I L	25,001	
Hauk C G	25,635	408
Hauk S L	589	
Haupt E A	25,114	110
Haupt K D	23,822	96
Hauser C A	7,717	6
Havens D	4,885	
Havens L A	29,142	3,372
Haw T A	8,728	
Hawes B M	1,742	
Hawes K D	6,001	
Hawkey G F	34,920	2,335
Hawkins B A	17,057	
Hawkins D B	32,420	1,056
Hawkins G A	4,773	
Hawkins J M	821	
Hawkins L J	29,792	465
Hawkins R M	43,053	9,003
Hawley A M	10,108	
Haworth K D	23,054	521
Hawrys B A	35,207	906
Hay B D	20,776	131
Hayashi S D	1,635	
Hayashi W S	3,209	1,434
Hayes H W	19,565	
Hayes J	4,792	
Hayes P J	26,799	153
Hayhurst C H	38,412	4,817
Hayhurst D	19,615	
Hayman F M	11,572	242
Haynes F M	2,571	
Haynes K J	27,651	2,540
Haynes S J	13,646	
Hayre S	6,301	42
Hayton L K	15,897	269
Haywood-Farmer S C	20,197	738
Hayworth D W	8,705	161
Hazard R C	22,568	726
Hazelwood R	2,948	
Headen J R	14,486	
Heagy M R	28,892	
Heaman J C	49,952	1,230
Hearn D M	19,737	12
Hearn-Vias S M	4,586	
Heater L	2,577	297
Heathfield R G	24,011	1,702
Heaton W F	25,425	6
Hedderson J V	24,172	167
Hedges C L	3,024	
Hedin S	18,715	614
Hedin T A	24,787	717
Hedlin D H	21,755	
Hedlund B J	15,541	
Hedman P	9,657	
Heerwagon V M	3,966	
Hegan A L	27,222	1,873
Hegan V J	4,615	
Hegarty K	6,990	
Hegarty L J	24,209	
Heggs W	26,850	1,547
Heggtveit D E	13,282	28
Hegyi F	55,651	4,093
Heinen B T	28,034	949
Heinrichs R	24,384	1,692
Heisler D S	7,216	
Heit P J	5,981	
Hejjas A	17,586	
Helgesen D	3,640	
Helkenberg D F	23,507	22
Helland M M	23,765	
Hellekson S L	23,793	150
Hembrough R A	22,775	28
Hemphill G	28,995	373
Henchen P L	5,039	
Henderson B	19,380	7
Henderson L	191	
Henderson T	8,658	
Henderson V A	9,952	
Hendren D F	38,808	2,167
Hendren D G	24,494	
Hendren H G	15,324	1,078
Hendricks M A	7,049	364
Hendrickson B R	26,988	331
Hendry R J	20,558	1,016
Hendry T A	24,604	21
Hendy F W	31,600	243
Hendy L L	15,821	536
Heney C M M	821	
Hengman J	36,310	5,268
Henke S	17,069	
Henke W E	24,294	199
Hennebury C R	918	

	Salary $	Travel $
Henney B R	26,429	167
Hennigar B H	6,775	
Henning H	14,233	
Henriksen W L	25,985	
Henry C R	17,921	
Henry F G	27,318	320
Henry G T	26,383	7,982
Henry L	16,028	244
Henry N B	22,089	
Henshall S	6,916	
Heppner D G	21,159	1,251
Herbert J I	26,008	
Herbert S	18,723	121
Herchmer D H	35,364	2,852
Herd E D	11,285	
Hernandez M E	6,150	
Hernandez V H	38,412	1,685
Heron-Eckhardt P	1,284	
Heroux B L	2,412	
Herring L J	41,532	5,090
Herrod L C	15,220	
Herschmiller M B	8,954	
Herzog B M	8,444	12
Hesketh L	2,861	
Hess L A	2,656	
Hess S C	9,897	
Hewison J M	2,590	
Hewitt E W	43,356	4,454
Hewlett H W L	27,558	802
Hewson C A	40,692	6,251
Heyer F	7,215	
Heyer N G	18,099	
Heyes G E	34,844	329
Heyman G M	24,678	1,717
Heyman S L	16,984	71
Hibbins B J	22,106	2,765
Hickl W G	24,754	283
Hickling W R	1,191	158
Hicks A L	6,431	271
Hicks D	23,044	1,829
Hicks J L	3,872	
Hicks M I	18,159	
Higashi B F	8,904	
Higashi S M	6,563	
Higgins D	4,985	
High D	6,521	359
High M L	17,369	250
Highsted C J	50,736	3,161
Highsted J W	21,052	60
Hildebrand D	4,193	
Hildebrandt A H	23,942	
Hildebrandt H	14,968	
Hill E J	12,594	
Hill G E	28,583	2,654
Hill J G	50,344	4,408
Hill J L	8,539	
Hill M A	25,660	5,135
Hill M E	18,717	64
Hill R G	8,396	
Hill R H	24,198	1,149
Hillman D T	23,118	1,337
Hillman M L	15,013	
Hills A	2,118	
Hills A D	6,532	
Hillson P	3,283	
Hilton A F	20,579	58
Hilton J E	41,532	834
Hilton W E	24,767	374
Himech J	22,151	204
Hindle D	15,619	
Hindle L F	24,779	239
Hindson R A	23,024	292
Hinke J M	7,407	88
Hinnen M R	22,746	1,455
Hirscher A	805	
Hirscher K C	7,893	12
Hirschmiller S	766	
Hlady E	46,846	2,746
Hladych L G	1,501	
Hoag M	17,277	150
Hoare R G	1,587	
Hobbs E E	6,763	
Hoblak W C	9,333	
Hockin L A	6,900	
Hockley H	9,893	
Hoddinott S B R	38,783	3,190
Hodges K	26,653	
Hodges S I	5,067	
Hodgkinson R S	26,558	1,114
Hodgson A	15,411	
Hodgson C M	263	
Hodgson G F	23,337	2,218
Hodson C	12,146	
Hodson C	240	
Hodson S	11,068	
Hoek M M	4,097	
Hoff T	3,778	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Hoffart M R	1.469	
Hoffmann E R J	30.552	1.177
Hoffmeister R	999	
Hoffner R G	20.893	
Hofmann R P	19.958	150
Hofmarks A J	3.872	
Hofstatter E	805	
Hogan H G	24.356	
Hogan J A	38.808	574
Hogan M E	17.886	283
Hogan R E	10.954	839
Hoglund B	6.275	
Hogue M	10.322	455
Holbek C	3.384	11
Hole B E	19.360	
Holenstein C M	18.027	750
Holenstein K A	17.913	
Holitzki J P	12.504	37
Holitzki P O	39.023	1.485
Holland B W	28.844	1.566
Holland J G	39.521	1.368
Holland S L	4.866	
Holland W J	21.137	92
Hollander J L	564	
Hollefreund C C A	24.653	48
Holley A	20.567	
Holley E W	25.544	497
Holley J L	6.989	
Holliday M L R	10.931	
Holliger J	1.447	
Holling M A	10.850	235
Hollinger M N	7.099	103
Hollingshead J	24.823	1.007
Holloway W B	38.412	529
Holm L P	30.921	122
Holm V A	43.608	327
Holmes D J	27.679	1.227
Holmes E P	18.512	667
Holmes S	14.493	
Holmgren K A	9.186	783
Holmsen S D	5.422	81
Holoboff W	6.671	
Holoday M E	1.744	
Holroyd S D	16.857	1.023
Holt E	37.128	2.446
Holt N A	20.751	3.024
Holyhead G I R	28.481	199
Holyoak H R	24.322	2.230
Homoky S G J	37.980	2.850
Honer T W	4.275	
Honeyman K E	14.138	
Hong R M	21.161	
Honkanen R W	19.036	747
Hooge B	5.654	343
Hooge L W	5.426	
Hooker C L	11.436	
Hooks G N	17.389	7
Hooper A C	25.890	21
Hooper P	12.952	702
Hoover B	22.111	282
Hope D A	9.470	
Hope G D	30.655	2.644
Hope S M	7.568	49
Hope W J	23.889	348
Hopkins H V	13.561	
Hopkins M	1.222	
Hopkinson S J	5.302	
Hopp W R	26.473	490
Hopper J	13.097	
Hopwood G C	16.429	
Horie J P	31.777	2.725
Horkoff M J	28.950	3.579
Horley G R	23.028	
Horley J L	20.203	379
Hornby M H	6.528	288
Horne J	23.973	623
Horne M R	20.744	685
Horner S B	24.493	
Horner S E	20.564	234
Horning B	38.412	2.727
Horning M J	16.319	894
Horrocks T	252	
Hosek B F	3.648	
Hosick J	35.468	3.134
Hough S J	28.625	201
Hough W S	42.716	158
Houghtaling J E	12.692	68
Houghton D T	22.543	107
Houghton R K	410	
Houlind W D M	24.073	397
Hourie W	23.875	1.189
Howard H C	1.927	
Howard K W	20.589	3.431
Howard L D	31.636	940
Howard M P	21.917	
Howard R A	360	
Howard W G	41.393	1.601

	Salary $	Travel $
Howe J W	47.019	4.286
Howery R	21.439	541
Howes I T	32.906	665
Howie E A	4.424	
Hoy S J	29.465	3.821
Hoyrup A R	30.140	2.683
Hoyrup J D	28.560	183
Hoyt A G	37.864	4.385
Hromadnik R D	5.371	
Hromatka H J	26.417	801
Hromatka J B	1.013	
Hryniuk A L	4.474	
Hrynyk R L	9.439	
Hrytzak A L	8.037	
Hubbard D T	19.000	28
Hubensky D	3.616	
Huber R F	25.007	2.715
Huberdeau E M	1.857	
Huck A J	19.673	205
Huculiak M	5.224	
Hudock M J	29.464	891
Hudson C W	20.012	444
Hudson G P	1.455	
Hudson R G	30.399	846
Huegle F	22.804	
Huettmeyer K	20.140	
Hughes A J	25.509	2.257
Hughes C J	5.740	
Hughes E M	22.991	1.921
Hughes G J	5.582	
Hughes J W	29.523	1.222
Hughes M A	21.521	407
Hughes N M	15.310	
Hughes P D	21.891	331
Hughes R	42.152	2.818
Hughes R H	34.000	1.785
Hughes R H	34.077	1.017
Hughes S R	15.587	116
Hughes T G	22.271	1.238
Hughes W E	25.793	116
Hughson H A	96	
Huiberts A A	3.421	
Huiberts J E	8.059	151
Hull B L	17.574	236
Humphreys P J	17.919	2.383
Humphries T R	5.436	1.083
Hungerford C	1.010	
Hunt B J	26.012	2.267
Hunt D R	29.246	726
Hunt D W	37.662	3.725
Hunt E D	7.652	
Hunt J P	29.046	2.261
Hunt K	5.262	
Hunt S C	19.389	253
Huntbach L M	12.086	
Hunter A	4.404	
Hunter A P	31.618	600
Hunter E S	4.684	
Hunter J S	27.348	628
Hunter K L	5.357	749
Hunter N M J	9.307	
Hunter P S	7.231	22
Hunter R W	16.579	65
Hunter V	14.748	
Huntington M T	1.301	
Hupet D	8.735	
Hurd B M	17.285	153
Hurley P	32.227	3.836
Husch N J	3.314	
Huscroft W R	21.600	508
Husoy P	28.837	2.213
Huston J E	17.334	
Huston M R	29.998	2,048
Huston N C	13.789	1.415
Hutcheson D W	39.360	1.706
Hutchings W S B	50.985	1.700
Hutchinson A A	1.499	
Hutchinson B W	26.090	226
Hutchinson D	6.650	22
Hutchinson H A	32.984	936
Hutchinson L M	19.067	806
Hutchinson P R	8.252	
Hutton B J	1.084	
Huxley W J	35.741	1.023
Hvid C	3.951	1.320
Hyatt C D	19.944	105
Hyggen I	11.332	
Hynd G	41.705	1.704
Hynek M J	2.241	
Hyslop A	29.504	600
Ibbs J L	29.360	236
Ide S P	3.841	
Ieperen D	14.364	
Ikle G	10.233	3.884
Illingworth D	7.692	2.507
Illingworth K	50.624	4.246
Illingworth R C	29.137	1.405

	Salary $	Travel $
Ilnytzky S	29.296	26
Inaba S G	12.229	429
Infeld G	20.854	375
Inglis O N M	25.811	
Inglis T G	21.456	1.801
Ingram D	20.180	51
Ingram J D	22.786	634
Ingram K J	51.491	1.975
Innes A M	17.387	
Inouye M	21.665	113
Inselberg A E	8.935	
Irvine R G	3.832	
Irvine R L	15.686	446
Irving H L	9.131	
Irwin B R	25.318	705
Irwin D A	16.594	
Irwin J G	17.303	
Irwin T W	33.897	398
Isaacs J R	4.710	
Isenor M G	57.758	5.211
Ismay M	19.556	130
Israel R V	1.034	90
Ivanco B G	34.389	1.397
Ivanco N J	7.653	37
Ivatts C M	17.872	
Iwaskow B J	24.940	
Jablanczy S P B	19.640	243
Jablonski M	16.127	85
Jabusch S A	821	
Jack D G	38.324	3.683
Jackson A E	11.543	
Jackson C M	2.548	
Jackson D V	5.157	
Jackson J L	14.232	
Jackson K D	6.592	
Jackson L M	5.607	58
Jackson M	15.972	
Jackson M L	2.673	
Jackson S M	24.392	56
Jackson W T	36.324	2.402
Jacob R F	23.696	13
Jacobs F H	8.570	
Jacobson M R	22.300	753
Jacobson S J	17.956	417
Jago K P	11.860	
Jahren E	5.482	
Jakouckas W	14.731	420
Jakubowski D F	21.236	1.548
James E E	39.077	28
James I S	9.650	1.121
James J S	12.932	24
James L W	5.504	99
James S	15.685	
Janczyn K S	821	
Jane G L	16.635	
Jane S M	15.728	
Janes L R	25.417	225
Jang J G H	33.405	3.057
Janning D A	2.926	
Janning H B	13.664	219
Janning H W A	43.356	5.177
Janowsky D E	4.563	6
Jansen L A	15.857	
Jansen R	5.604	6
Jansson P	20.077	438
Janzen B P	21.607	382
Janzen J W E	21.065	1.191
Jaquish B C	33.750	1.701
Jarchow K	1.080	
Jardany K W	23.158	172
Jarvis R	17.987	
Jassal B	1.491	
Jassal S K	3.767	
Jeakins P	9.323	281
Jede A	28.780	123
Jeffers D P	1.547	
Jefferson L W	28.342	2.026
Jefferson R A	29.612	696
Jeffery M H	37.931	3.579
Jeffery R	4.682	344
Jeklin E M J	22.975	3.153
Jenkins C	16.063	47
Jenkins D A	19.044	
Jenkins F A	2.001	
Jenkins I E	6.475	
Jenkins J B	49.113	126
Jenkins M	6.495	
Jenkins R A V	33.265	
Jenks J C	1.888	
Jennejohn R G	42.020	409
Jensen D E	26.719	139
Jensen D P	3.219	
Jensen D W	4.347	714
Jensen E	18.805	1.202
Jensen F	18.826	
Jensen H P	22.439	19
Jensen S T	24.427	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Jensen T L	16,889	250
Jensen W S	28,252	
Jenson E A	42,288	3,245
Jenvey S F	23,103	646
Jeppesen M D	6,712	
Jesse R L	7,517	
Jmieff J M	5,333	
Jobb T	22,561	
Jobke M E	23,500	38
Jobsis M R	8,592	3,621
Joe C	6,350	
Johannesen G E	19,931	
Johansen E P	40,856	154
Johansen R P	18,044	30
Johnsen J M	23,007	5,701
Johnsen L W	22,784	97
Johnsen R V	21,878	
Johnson A	4,645	
Johnson A F	9,361	55
Johnson A L	31,599	2,656
Johnson B R	1,837	
Johnson C M	58,990	13,357
Johnson C R	31,779	1,931
Johnson D	3,049	
Johnson E	12,134	
Johnson E M	13,363	
Johnson E M	19,254	
Johnson F A	8,968	
Johnson G A J	6,386	1,243
Johnson H W	8,576	
Johnson J	22,516	3,979
Johnson J	10,244	
Johnson J A	23,407	
Johnson J M	11,545	
Johnson K E	20,376	130
Johnson K L	24,592	
Johnson L M	20,628	
Johnson L M	14,837	
Johnson L R M	16,621	1,152
Johnson M	15,129	
Johnson M P	20,806	52
Johnson R	1,490	
Johnson R	22,625	
Johnson R A	38,459	1,374
Johnson R A	14,705	395
Johnson R L	29,487	158
Johnson S	642	
Johnson S E	821	
Johnson S G	3,540	
Johnson S R	3,061	
Johnson T	16,276	
Johnson T	2,764	
Johnson T E S	2,323	
Johnson V N	18,364	53
Johnson W A	25,622	
Johnston B	19,358	298
Johnston E A	1,278	
Johnston J R	22,713	
Johnston L A	4,074	
Johnston L G	23,263	
Johnston M I	18,807	
Johnston T R	36,427	589
Johnston W O	37,660	372
Johnstone B D	22,907	858
Johnstone C E	17,757	347
Johnstone L J	919	
Johnstone M	1,538	
Johnstone W D	49,494	3,989
Jonas R G	23,654	644
Jones C	8,986	1,478
Jones D	23,068	643
Jones D	1,082	
Jones D W	6,806	
Jones F A	7,807	151
Jones G C	25,035	321
Jones J	529	
Jones J R	26,435	460
Jones J W	3,725	
Jones L	6,261	
Jones L G	17,459	
Jones L M	888	
Jones M B J	15,798	
Jones N J	7,445	
Jones P D	8,195	422
Jones P H	24,264	1,253
Jones R C	52,377	5,472
Jones R I	26,062	201
Jones R L	8,674	
Jones R S	2,626	
Jones S R	7,683	
Jones S R	4,624	
Jones T	3,251	
Jones T C	27,553	
Jones T W	20,873	115
Jones V J	3,622	
Jongbloets A D	8,538	
Jongejan S	21,009	45

	Salary $	Travel $
Jonker J W	26,731	7
Jordan G J	1,100	
Jordan K S J	469	
Jordens R C	44,439	4,068
Jordheim K C	23,523	1,418
Jordsvar T E	4,621	140
Jorgensen C	18,186	
Jorgenson L	4,193	
Jorgenson L	6,312	
Joschko R T	23,448	531
Josephson I G	18,987	3,897
Joslin F L	5,081	1,946
Jossul T W	26,282	
Joyce A C	41,027	4,844
Joyce S N A	5,765	2,034
Jubb M D	18,944	
Judson S Y	5,095	
Juhasz E A	36,303	
Juhasz J	50,244	3,756
Jules S	4,849	
Junod P	3,648	1,500
Jupp G W	25,042	
Juskiw N W	240	
Kaardal P A	276	
Kabatow M E	15,775	
Kablys R	9,685	249
Kabool R J	23,960	628
Kaczur I	12,737	
Kaehn C A	22,954	329
Kaiser D	952	
Kaiser M G	25,858	441
Kalesnikoff S S	26,843	1,094
Kalischuk G P	27,314	210
Kalmakoff F	7,143	242
Kals W C	20,417	224
Kalynchuk B M	20,082	125
Kaminishi F N	17,914	
Kamp A B	15,397	
Kamstra O J	3,168	92
Kandt E I	18,825	302
Kandt J M	6,818	
Kane M E	550	
Kania M	3,656	
Kannegiesser D A	3,323	
Kaplun B A	29,176	88
Karassowitsch D F	3,696	2,457
Karey J M	8,730	111
Karl D I	10,970	
Karl J H	23,162	299
Karlsen L I	20,469	
Karlsson S A I	49,326	1,301
Karlstrom K I	3,940	405
Karpowich A D	4,717	1,249
Karr T M	47	
Kasdorf J	23,068	627
Kasper N D	1,252	
Kassay K L	24,930	3,925
Kassay V G	37,803	5,612
Kassian R P	25,110	609
Katasonoff D	11,195	
Katasonoff J	27,266	3,000
Kato M S	8,000	368
Kaube A	9,114	
Kaufman R E	33,540	871
Kautz L	18,110	7
Kavaliunas K P	30,047	
Kavanagh E K	8,463	60
Kavanaugh V M	10,638	
Kawahara K K	17,228	203
Kawashima K	21,981	277
Kay J L	18,865	
Kazakoff A K	17,948	
Keating L M	3,929	
Keddie D	18,723	
Kedge E C	37,836	2,302
Keefe R R	30,584	2,887
Keegan G J	4,227	
Keegan L L	1,441	
Keehn C S	1,058	
Keely D A	5,160	
Keep R N	30,577	145
Kehler D B	27,377	144
Keilty D R	25,106	
Keir G T	30,362	14
Keiver C	7,418	
Kelderman L	18,393	503
Kelford A W	5,230	
Kellar D M	10,462	
Keller B	26,955	
Keller C	14,081	
Keller T P	22,521	898
Kellogg D J	4,708	
Kelly A	9,384	
Kelly C	10,830	
Kelly D A	22,366	2,135
Kelly D L	24,481	
Kelly G I	167	

	Salary $	Travel $
Kelly R G	23,089	
Kelly S A	753	
Kelly T W	6,875	
Kemball K	17,663	
Kemble A	1,949	
Kempe N L N	21,365	130
Kempt J B	28,536	740
Kendall R	25,025	1,676
Kendy J M	8,598	
Kenkel K M	2,237	
Kennah G L	45,679	4,053
Kennedy D T	14,981	
Kennedy M E L	8,120	282
Kennedy M J	22,448	411
Kennedy P R	24,626	664
Kennedy R D C	23,573	
Kennelly D P	13,309	250
Kenneway J L	10,985	39
Kenney W L	821	
Kent D P	11,561	1,055
Kent W N	20,845	
Keogh C	4,356	24
Keraiff T D	20,196	
Kern C D	31,838	2,122
Kernaghan C J	12,240	
Kernaghan G W	4,096	
Kernaghan M V	3,011	
Kerr B	6,201	
Kerr D G	35,466	2,026
Kerr G	17,212	
Kerr H	9,948	12
Kerr M G	13,841	156
Kerr S L	7,950	100
Keser H M	16,349	
Keskinen R N	4,705	
Keski-Salmi R	9,383	278
Ketcheson M V	28,483	3,160
Kettle P J	11,797	
Kettleson O J	47,982	5,225
Keys D	12,251	
Keyworth J	15,735	1,119
Khan I A	31,390	2,469
Kibbe D G	23,985	
Kickbush S	6,950	66
Kidd S E	4,858	1,493
Kielo J J	15,354	
Kika D B	4,972	
Kikkert A H	24,993	346
Kilmartin J H	3,912	
Kilshaw D G	33,533	907
Kilshaw G	16,533	444
Kim H C	35,696	947
Kimmel D A	3,951	
Kimmerly R K	23,927	1,002
Kimmitt P	24,095	317
Kinaschuk C C L M	3,856	
Kindt C S	45,420	3,501
King E A	23,100	106
King E J	3,143	
King J	7,442	
King J C	22,015	1,344
King J G	44,031	4,882
King J L	24,769	11
King P J	7,566	
King S M	6,257	2,483
Kingwell W H	23,197	21
Kinley D L	15,702	514
Kinnear D W	40,669	755
Kinney P C	8,978	
Kinoshita G	24,936	455
Kinsey D W	4,199	
Kipp L G	3,228	
Kippin E C	2,589	
Kirby J A	37,056	2,050
Kirby J E	33,740	
Kirby L	1,377	
Kirchner J L	3,534	
Kirke G B	38,412	2,543
Kirkham F H	21,113	59
Kirkpatrick C L	1,329	
Kirkpatrick D L	198	
Kirkpatrick R L	12,195	
Kirkwood S R	5,885	354
Kirsh I B	21,914	6
Kiss G K	49,494	1,162
Kiss J	43,023	
Kitamura F T	30,996	335
Kite B P	3,386	119
Kivari A E	31,056	338
Kiviste J A	6,672	1,655
Klafki G J	5,822	83
Klakowich R	6,515	342
Klasen C B	27,231	482
Klassen M	21,910	639
Klassen R M	4,322	
Klassen V J	28,903	2,321
Klein M D	7,449	

SALARIES, WAGES, AND TRAVELLING EXPENSES

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Klettke M E	8,389	
Klima J H	5,250	2,918
Klinka K	57,862	3,792
Kloske M S	7,867	
Klym P L	9,743	
Kmyta D D	7,116	315
Knauf A G	19,875	184
Knauf C T	9,616	890
Knee E J	13,014	
Kneeland A R	29,182	148
Knezevich J F	33,740	
Knight E	55,887	6,770
Knight K	3,804	
Knight K A	935	
Knock J R	29,139	845
Knott I E	3,017	
Knott S M	10,637	
Knotts R A	28,313	2,456
Knox B	18,197	60
Knutson C	10,086	
Knutson R G	26,301	107
Kobewka C	244	
Koenig D W	24,088	
Kohlen A J	25,730	640
Kohlen D J	22,631	
Kohlman E B	4,760	
Kohlman M A E	5,347	
Kohorst G V	17,931	
Kohorst L A	21,317	137
Kolk J D	9,486	
Kolkind A	3,246	
Kolonsky C	8,189	130
Komarnicki T J	10,461	
Konas L P	9,001	6
Konishi J	48,615	7,821
Konkin D W	23,955	1,967
Konkin E	19,714	
Konkin W	25,358	180
Koochin H J	8,246	18
Koochin J	1,459	
Koodrin M	1,444	
Kooistra C M	39,673	6,723
Kooistra R	19,915	214
Kool J	25,640	
Koop K H	6,820	
Koop R J	18,686	
Kopec K	23,992	349
Kopp C J	19,623	66
Koppe D H	17,945	
Kopriva O	23,045	51
Korecki M	3,875	
Korolek L	3,515	657
Koshel L R	22,087	37
Koski K J	18,910	463
Kossinn R M	14,529	21
Kossman P C	6,203	
Kosub S J	16,520	
Kouwenhoven J	29,347	542
Kovats M	45,214	474
Kowalski A	31,270	765
Kowalski R J	5,502	
Koyama D R	6,051	126
Koyama M	24,360	6
Kozar V A	2,278	
Kozel C D	8,769	377
Kozlowski S	7,558	
Kraft D	8,824	
Krajczar E	47,688	1,285
Krajczar K	5,867	643
Kramer M H	23,009	3,967
Kramer P C	17,738	210
Krane A R	28,680	
Krane P R	2,563	
Krantz N	4,704	
Kraus L J	23,641	239
Krause K P	20,100	
Krause R	10,173	
Krenz M C	550	
Krestinsky B J	19,575	
Krestinsky G D	25,964	152
Kristan A	18,761	
Kristensen E L	18,181	192
Kristensen R T	8,167	23
Kristian A	7,388	
Kristiansen D A	37,980	
Kristiansen G S	18,931	2,488
Krogh A L	5,452	
Krotky M J	26,120	
Krotz G G	27,926	212
Krueger A	2,554	
Krug P M	5,998	
Krumlik G J	39,150	4,855
Krupop R	10,394	75
Krynen H M	24,040	
Krywonos D	6,487	
Kubicek N E	16,710	
Kuchler J G	22,492	2,187

	Salary $	Travel $
Kudrie S	30,336	1,308
Kuhar A B	6,660	
Kuhrtt D	2,402	
Kuipers T	1,989	
Kukucka J	16,266	1,508
Kumi J W	14,489	398
Kurlyowich D G	6,665	
Kursteiner D	18,153	
Kusisto J C	23,509	811
Kuster J R	6,292	
Kuster L P	38,808	645
Kusters I M	5,663	
Kuzek D J	2,581	118
Kvarv E	35,496	3,097
Kwiatkowski R	3,874	
Kyle H A	32,255	4,074
Kyme W R	24,462	
La Fave R N	14,851	1,093
La France M G	23,603	798
La-Brash M J	2,078	
Labossiere E J	6,190	2,166
Laboucan C A	15,534	
Laboyne J D	20,029	28
La-Couvee I J	35,594	2,618
Lacasse L E	21,734	90
Lacey T E	30,555	768
Lacharity A V	20,677	324
Lacharity C	8,597	
Lacombe K	3,181	
Lacosse D K	700	
Lacouvee M J	16,092	165
Lacroix E	5,837	
Lacroix E J A	363	
Ladd J R	22,892	124
Ladds J	11,034	121
Ladner S A	7,562	
Ladret D M	11,436	
La-Fave M	23,346	104
La-Fortune A J	29,845	1,117
La-Framboise V A	21,355	
Lafantaisie J D	821	
Laferriere S	22,517	234
Laflamme A E	826	
Laflamme J S	10,017	54
Lafleur M	1,150	
Laforest L A	11,893	37
Laforest M A	23,216	3,515
Laforest S	12,669	
Laforge W E	27,714	21
Laframboise D J	9,864	
Lagasse L S	5,855	
Lagore D A	29,498	1,909
Lagzdin B	25,731	1,921
Laidlaw D G	14,325	213
Laidler D P	22,964	
Laing F F	25,762	1,317
Laird R M	26,182	1,714
Laitinen S G	20,506	108
Laitinen S M	38,052	1,374
Laitinen V J	2,526	
Lake C W	7,211	
Lalonde C A	13,150	
La-Marsh D J	5,942	
Lam S	33,853	5,386
Lamash J M	22,240	434
Lamash M A	17,050	353
Lamb W C	8,577	
Lambert S E	23,605	
Lambkin W A	20,228	3,296
Lamond C J	18,778	
Lamont F	17,865	
Lamont R T	10,299	
Lamont W J	28,989	122
Lamontagne D A	11,818	
Lamoureux R R	22,749	5,763
Lamoureux T R	17,156	17
Lampman R	13,311	313
Lancaster G L	5,033	2,355
Landers D M	19,419	124
Landry K C	9,082	
Lane B J	4,033	
Lane M M	22,104	1,504
Lane R W	9,797	1,287
Lane T I	26,942	1,101
Lang E J	16,794	
Lang J R	9,306	
Lang L M	7,511	
Lang W H	7,484	
Langdale K G	24,200	
Langdon T A	437	
Langevin G J	24,437	662
Langlands D W	2,409	
Langley B	17,230	
Langlois J W	26,345	203
Langlois L M	10,089	
Langridge D W	36,953	3,327
Langstaff V J	20,346	

	Salary $	Travel $
Lansall L	397	
Laporte B E	34,162	1,853
Laporte C L M	10,329	67
Larkin S	848	
Larman N	21,827	551
Larochelle G R	18,604	2,807
Larock M D	12,971	176
Larocque M S	20,283	
Larose C	16,548	1,068
Larsen E R	3,882	
Larsen G L	30,211	6
Larsen L E	28,041	418
Larsen P	30,856	398
Larsen T G	22,768	205
Larson D L	2,001	
Larson D M	19,645	
Larson W	23,370	7
Larue M R	30,236	1,820
Lasell J R	17,957	459
Laseur A	8,487	12
Lasuta W R	25,554	269
Latham N	4,673	
Latimer D R	15,463	98
Latimer M E	8,070	
Laton G J	1,574	
Laton K F	20,808	
Latremouille A E	184	
Latremouille G D	10,421	
Lauder C A	21,984	943
Laughman D K	22,648	
Laurie I R	1,427	
Lavallee S E	17,256	
Lavally E	19,168	
Lavelle K	24,298	542
Lavery P G	12,041	
Lavia D J	15,249	
Lavia J A	23,452	
Lavoie M	16,405	
Lavoie N	16,249	
Law R S	4,042	
Lawrance D R	18,083	725
Lawrence C	15,228	
Lawrence D	6,211	
Lawrence D F	23,554	
Lawrence L D	5,778	
Lawrie D M	42,620	3,100
Lawrie S G	25,547	494
Laws Q C M	26,664	7,216
Lawson J G	23,275	
Laybourne G	17,148	396
Layte G	18,388	1,119
Lazar S T	1,807	
Le Blanc D K	21,886	156
Leach J J	15,495	
Leach M A	26,779	328
Leadem C L	33,191	987
Leahey T G	23,979	734
Leahy C	991	
Leahy J K	5,008	126
Leahy J R C	6,866	42
Leake J W	21,307	2,370
Leakey D	4,522	
Leander P W S	11,512	
Leary S	9,545	
Leask D	10,819	
Leask R G	23,162	3,250
Leavers D W	8,457	913
Lebedoff W	3,169	
Lebel A F	17,198	
Lebert D K	20,439	
Lebeter D L	19,392	775
Lebitsching S J	9,641	2,740
Leblanc R E	29,373	1,625
Lebourdais D	15,510	
Leckie R B	29,177	15
Leclair J J	32,440	5,859
Leclair L C	20,084	37
Lecuyer R G	23,424	1,516
Leduc J E	45,552	2,691
Leduc M B	22,113	963
Leduc R H A	30,663	28
Leduc S A	10,643	
Lee B K	25,825	
Lee C E	21,486	
Lee C M	7,527	
Lee D C	8,611	75
Lee D J	4,827	
Lee G	20,704	2,352
Lee G E	13,859	
Lee G R	26,592	2,072
Lee L	19,886	267
Lee R	8,047	11
Lee T E	15,186	
Leech J L	4,310	
Leeder A E	37,198	
Leeper W H	7,309	
Leese L E	3,953	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Leeson R P	25,507	184
Lefevre L A	9,872	
Lefrancois M A	24,729	
Legault F	821	
Legault M	21,832	559
Legebokoff C	16,490	
Legge W M	3,049	
Lehoux L	12,803	
Lehrle L W W	38,413	
Leigh B M	4,502	
Leith E J	7,607	
Leith E M	17,321	124
Lekivetz M J	19,229	
Lelacheur D L	33,155	175
Lemmen L D	25,229	2,997
Lemon L S	3,746	
Lemon L T	21,560	
Lenarcic T M	10,517	4,107
Lenihan M	4,876	
Lennox D J	3,171	76
Lennox K J	9,324	
Lenser A W	26,457	419
Leong Y H	27,195	
Leontowicz J	1,850	
Lepage A	27,224	1,374
Lepage J R L	24,592	1,510
Lepage P M	17,888	
Lepage W M	19,358	7
Lepard M L	13,695	
Leroux G D	25,990	1,503
Leroux L	31,401	557
Lesage K	2,182	
Lesergent G	21,924	246
Leska L G	2,103	
Leslie J L	16,372	90
Lesowski G V	21,588	2,123
Lestage E L	4,928	
Lester T H	41,374	12,206
Letain A C	22,841	665
Letham R N	17,389	43
Letts D	8,924	
Levesque I J	19,578	
Levesque R	3,476	
Levesque W M	1,619	18
Lewandowski B S J	4,621	
Lewis D D	25,362	1,933
Lewis E	15,464	62
Lewis H V	54,793	2,544
Lewis M	2,286	
Lewis P J	3,057	540
Lewis T W	4,637	18
Lewynsky A M	20,513	
Leyland J R	16,217	324
Liber R C	4,164	24
Lick V	22,591	662
Liesch L R	3,533	
Life J H	21,390	
Lightburn M L	7,818	
Lihou R W	32,337	5,459
Lillie M A	550	
Lilly S V	15,776	
Lindberg M T	35,594	1,554
Lindberg T C	4,928	120
Lindeburgh S B	28,945	1,521
Lindenblatt W	24,149	1,519
Lindsay M R	5,675	1,457
Lindsey C E	8,041	
Lindsey S	28,132	1,679
Ling E	16,291	
Linnell L	14,876	
Linworth D	2,251	
Lipa J	3,756	
Lipsett J A	17,856	
Lisanti L	14,173	
Liseth G E	1,543	
Lissell D A	20,833	
Listar I	28,775	387
Lister C W M	38,808	822
Lister G W	17,267	286
Litchfield W L	3,163	
Litt S	17,318	
Litterick J P	21,710	
Little A J	27,585	459
Little A R	22,558	314
Little C A	7,602	
Little J H	44,223	7,260
Little R J	9,824	
Liu A W	21,405	
Livesey R A	25,979	14
Livingstone S O	20,155	280
Lizza W	23,462	66
Lizotte G	9,445	
Llewellyn K G	25,829	
Lloyd D A	31,319	1,491
Lloyd G D	45,244	7,036
Lloyd G R	19,685	
Lloyd-Smith J	30,435	2,911

	Salary $	Travel $
Lo I	19,775	138
Lochne T L	4,466	
Lockhart M	1,685	
Lockyer L	17,910	
Lodder C A	11,227	97
Lodge B K	27,983	200
Loehr G J	27,260	1,063
Loepp M S	5,117	
Loeppky D F	24,217	590
Loewen G L	9,266	
Loftus T L	3,579	
Logan N I	17,932	
Logan R E	23,279	
Loggie C B	19,544	1,900
Loggin L	8,617	23
Lohr L B	22,868	
Lohr S E	37,191	3,108
Lokken L C	3,796	
Loland M A	18,927	
Lomas D L	15,442	
Lomas E M	17,342	
Lomas K R	28,016	733
Long E A	1,973	
Long G	8,924	
Long G W	6,273	
Long J G	14,428	
Long K E	19,979	
Long R W	51,995	456
Long S A	39,323	639
Longair F M	26,423	748
Longeway W M	9,851	
Longstaff L A	3,243	
Lopez C A	15,776	465
Lorch F D	24,689	234
Lord J G	17,896	
Lord S A	16,084	
Lort J E	19,511	91
Lortscher W	24,532	127
Losch E	16,810	1,806
Lossing A H	22,986	284
Louden R E	23,595	339
Lougheed W C	19,888	177
Louie J W H	41,959	3,355
Louie K A	17,906	
Lousier J D	25,009	3,471
Louvros G N	5,058	602
Love D K G	32,334	607
Loverenow L	20,189	79
Lovering K	9,324	
Lovering L D	9,452	
Lowe I	5,520	
Lowrey S D	34,103	1,330
Loyd B M	6,998	
Loyd J	13,027	
Loyer C	2,038	
Loyie D	12,133	37
Lozinsky B	3,668	
Lucas B A	20,728	
Lucas G F	22,264	66
Lucas J A	27,851	1,184
Luce L W	13,618	24
Luchak D	9,358	
Luckey D E	3,004	
Luckey R	72	
Lucoe D M	17,869	
Lucow S M	7,149	
Ludbrook S E	8,823	
Ludwig J M	14,314	444
Ludwig T	7,828	30
Luesley B H	9,954	
Lukes K J	23,737	533
Lukinuk L M	16,650	
Lum J A	17,225	
Lum J F	5,771	
Lund B W	8,480	
Lund C E	9,509	
Lund L	24,319	
Lund R E	8,901	
Lundberg A	15,492	
Lundstrom P R	15,880	
Lunzmann H	13,767	
Lunzmann L	8,231	
Lupul V O	10,058	
Luscombe W B	22,272	790
Lush C M	19,695	359
Lush S	21,752	18
Lussier J L R	29,649	391
Luthje M R	14,673	
Lygas P E	20,290	888
Lyle C E	7,840	
Lyle R J	22,327	61
Lynch L N	26,109	964
Lynch L V B	22,471	
Lyons E H	44,439	2,744
Lyons K	2,278	37
Lytton A M	8,663	7
Ma T Q	22,006	

	Salary $	Travel $
Maas A J	20,670	240
MacAdam A M	26,437	1,830
MacAdam G M	6,629	
MacAdam R	16,738	739
Macartney T D	18,920	44
MacBain M A	8,069	
MacBurney G	7,019	
MacDermid E F	19,374	62
MacDonald D	1,304	
MacDonald D A	7,875	
MacDonald D J	2,023	
MacDonald D L	7,245	849
MacDonald H C	30,030	91
MacDonald J	20,447	
MacDonald J P	12,203	384
MacDonald K V	758	
MacDonald L R	1,669	
MacDonald M	5,646	
MacDonald M K	758	
MacDonald P B	1,650	
MacDonald R E	28,226	2,510
MacDonald R F	34,958	626
MacDonald R G	36,450	111
MacDonald S A	1,139	
MacDonald S A	19,967	
MacDonald S A	6,697	354
MacDonell R A	5,774	
MacDougall A G	28,724	2,101
MacDougall C G	36,212	3,552
MacDougall J	3,675	
MacDougall P E	8,427	10
MacDougall R C	25,132	889
MacDougall R G	17,676	
Mace F E	821	
MacFarlane D W	6,082	116
MacFarlane E	14,274	
Machowski R S	25,761	710
Machtmes N E	26,552	1,752
MacInnes E H	24,536	307
MacIntosh W G	25,722	274
MacIntyre M	25,320	
MacIntyre W B	47,231	1,000
MacIsaac F H	821	
MacIsaac N	8,637	
MacIver B	146	
MacKay A L	17,137	
MacKay B G	16,026	189
MacKay D I	9,143	
MacKenzie C	7,203	
MacKenzie E L	5,860	
MacKenzie F	30,948	3,549
MacKenzie I W	29,896	80
MacKenzie J R	10,357	4,075
MacKinnon C A	1,766	
MacKinnon D J	19,677	
MacKinnon J A	19,836	1,282
MacKinnon J R B	30,651	512
MacKinnon L M	18,399	127
Mack J M	3,733	25
Mack L	12,620	
Mack S A	21,714	9
Mack T L	314	
Mack V	16,336	
Mackie J	15,354	
MacLaren J	29,760	5,068
MacLaren R H	25,494	564
MacLauchlan L E	21,403	7
MacLean D L	16,658	47
MacLean G R	5,214	
MacLellan L R	195	
MacLellan S G	21,035	28
MacLennan D A	37,981	1,870
MacLennan D K	9,905	155
MacLeod A A	18,455	48
MacLeod D A	14,497	
MacLeod D D	5,878	
MacLeod D L	227	
MacLeod I A	6,948	300
MacLeod J B	6,603	
MacLeod J B	35,227	522
MacLeod M	9,012	
MacLeod N P	22,005	645
MacLeod R T	46,846	2,148
MacLise S C	9,149	78
MacMaster D C	8,579	
MacMaster L M L	18,767	
MacMillan B J	15,302	131
MacMillan C	22,025	
MacMillan F	14,003	
MacMillan J M	8,487	75
MacNaughton W	10,770	
MacNicol L N	23,243	53
MacNicol N	7,030	
MacPherson A C	63,360	10,757
MacPherson B C	20,348	40
MacPherson D	10,324	88
MacPherson D S	7,176	38

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
MacRae C D	8,140	14
MacRae T J	27,219	5,225
MacTaggart M C	23,664	1,439
MacVicar J A	6,196	
Macy H E	4,387	12
Madeley P	20,428	817
Mader B E	9,413	
Madill B R	12,050	17
Maestrello E	10,383	19
Magdanz H A O	44,270	548
Magee G E	32,298	57
Magee J H	27,924	3,509
Magee K H	26,190	1,055
Magee K W	45,028	1,336
Magee P G	31,606	308
Magee V C	15,302	
Magill K I	5,494	2,718
Maguire K G	6,531	
Maguire M D	22,777	1,097
Magurn J E	19,561	
Magusin J	85	
Mah R A	17,775	
Maher C L	18,734	
Maher S E A	23,455	262
Mahrt R	25,867	
Mailloux R	17,975	557
Mainer D S	25,803	739
Mair D	1,170	
Mair M I	1,424	
Maitland D	15,376	
Maitland M E	14,193	604
Majcher D M	18,762	546
Makarenicz B S	1,635	
Makonin C L	6,005	
Makortoff K A	4,002	
Malahoff C	15,337	
Malkinson K	15,881	
Malkinson P K	23,390	206
Mallett J C	26,472	445
Mallette K V	1,485	318
Malley G	4,497	
Malley S D	14,405	
Mallinson C R	13,420	
Malo J B	16,321	1,380
Malone J A	19,503	211
Maloney S	1,844	
Mamm L J	20,757	
Mancha J	3,847	
Manchester M	19,195	118
Manchester P M	11,231	
Mandjik P	23,325	18
Mandrusiak S M	5,467	18
Manifold W E	23,896	188
Manke W A	7,256	
Mann D T	3,061	
Mann J J	7,635	
Mann L R	16,330	
Mannhardt H R	5,044	46
Manning C R J	20,994	
Mannix L W	24,524	439
Manson J E	16,130	
Mansour J D	8,535	
Manthey M	18,761	
Mantic D L	10,626	367
Manzer M	6,553	1,009
Mar B	19,693	411
Mar K	18,249	
Marc J	22,743	2,346
Marcellus L M	14,436	
Marchal J	9,800	422
Marchand C	6,563	811
Marchand D	3,992	
Marchand V	5,059	
Marchant D D	21,676	339
Marchant R J	22,375	36
Marchildon I C	4,146	
Marconato B W	17,208	
Marek D S	21,955	
Marini J M	1,123	
Marion F J	20,382	1,529
Mark E J	2,888	
Mark R C	21,896	
Marken L	27,348	769
Markila J A	27,512	576
Markin B J	20,161	
Marks L C	17,545	
Markstrom J B	29,869	503
Marleau D G	10,210	387
Marocchi S A	15,453	
Maron J H	4,871	
Marriott M G	7,070	
Marriott N E	796	
Marriott P E	2,994	
Marsden K J	13,543	7
Marshall B	3,089	
Marshall B E	21,155	271
Marshall C	16,143	17

	Salary $	Travel $
Marshall E M	1,139	
Marshall H N	45,696	3,581
Marshall J	25,711	
Marshall K	8,636	122
Marshall N A	29,257	
Marshall R G	5,390	
Marshall T M	9,304	856
Marshall V E	26,528	766
Marshall W J	29,816	1,341
Martel G	3,191	
Martell E J	2,172	
Martell G	3,602	
Martens E H	17,936	6
Martens M D	7,649	37
Martens W	23,725	7
Martin A F	27,775	1,133
Martin B R	5,332	11
Martin C L	3,704	
Martin D	11,855	
Martin D	1,255	
Martin J F	17,635	
Martin L E	22,771	1,069
Martin M E	17,797	282
Martin N H	29,633	2,014
Martin P A F	24,470	33
Martin R A	2,505	
Martin R G	27,083	1,452
Martin S L	15,281	12
Martin W M	15,974	
Martinez D M	1,621	
Martiniuk P	27,697	137
Martins C	27,444	2,316
Martyniuk W B	9,591	1,178
Marynovich S R	38,808	231
Maslyk C D	6,595	
Mason R J	5,543	2,141
Mason R J	7,612	
Mason W A	9,050	
Massey J E	22,868	28
Masson C L	504	
Masson D S	16,575	6
Mast K	10,544	422
Mastre K	16,118	
Matchett D M	22,152	
Materi R M	24,007	1,520
Mather J	4,805	1,944
Mather J E	20,096	5,664
Matheson C D	4,005	330
Matheson R	4,197	
Mathews P	4,846	
Mathiasen K S	2,136	
Matisz G E	19,230	789
Matlock T G	5,663	17
Matosevic W	6,434	280
Matovich S	14,886	
Matson D J	19,626	669
Matsuo H	35,107	171
Matsuo S	17,023	
Matsuo T	3,855	
Matters L I	776	
Mattes R J	14,464	
Mattess J	9,655	
Matthew D D	16,680	837
Matthews B D	3,756	
Matthews K L	29,103	1,252
Matthews R G	41,279	6,822
Mattin G G	8,633	
Mattson N T	22,960	484
Matuga L D	1,635	
Matzele R	27,831	
Matzen T W	35,474	3,960
Mauch W P	27,059	
Maurer K D	10,763	
Maurer L A	10,958	
Maurice R E	17,880	
Mawhinny L K	11,581	
Maxwell D H	4,184	
Maxwell D S	4,127	2,786
Maxwell J A	20,192	3,968
Maxwell J F	25,709	602
Maxwell J N	35,251	429
Maxwell J W	41,678	4,972
May F M	22,151	
Mayes B A	3,100	
Mayhew D	17,876	
Maynard E	7,629	
Mayo S	14,945	
Mayrs K M	13,280	
Maze R M	24,589	740
Mazzei R B	18,041	84
McAfee K P	30,192	539
McAinsh R	20,654	770
McAllister F D	22,277	1,042
McAllister R A	8,544	
McArthur D C	25,967	938
McArthur E J	40,273	3,038
McArthur S L	14,533	

	Salary $	Travel $
McArthur S N	22,109	327
McBeth D J	490	6
McBeth E E	6,784	
McBratney L G	17,731	935
McBride J A	30,593	119
McCabe S P	17,500	19
McCaffery B M	23,788	2,568
McCaig R D	7,943	
McCaig V A	25,176	237
McCall M A	16,016	252
McCallan D J	16,186	
McCallum A J	2,955	
McCallum G A	26,768	390
McCandlish M R	22,189	3,717
McCann A J	4,132	
McCarthy D T	2,280	
McCarthy K A	3,876	
McCarthy T G	30,863	1,234
McCartney J	7,411	
McCartney M A	4,162	
McCartney T A	15,313	105
McCastle M	4,559	
McChesney C A	9,874	
McClarnon J P	23,017	
McClary J D	31,358	53
McClelland C M	4,136	
McClelland G J	24,187	586
McClinton L W	38,020	3,173
McComb D J	24,119	676
McComb T A	8,128	249
McConnachie A H	31,777	477
McConnachie M	6,967	
McConnell C T	19,162	94
McCooeye P	3,341	
McCready J	5,730	
McCulloch A	2,511	
McCulloch B	292	
McCulloch C B	373	
McCulloch W W	37,974	689
McCully D G	15,954	
McDiarmid R S	29,909	2,181
McDiarmid S E	3,675	
McDonald A A	22,083	294
McDonald A E	22,778	411
McDonald A R	26,049	990
McDonald A W	1,946	
McDonald C A	5,409	88
McDonald C G	1,584	
McDonald D M	25,500	226
McDonald D R	21,696	1,770
McDonald J A	17,656	250
McDonald J A D	53,736	6,390
McDonald J R	1,238	
McDonald P	6,541	
McDonald R T	20,014	
McDonald S A	25,055	874
McDonald S D	12,103	
McDonald S M	22,646	673
McDonald W L	41,751	383
McDonnell B	7,782	347
McDonnell M A	17,568	
McDougall B A	24,320	1,045
McDougall J G	16,453	
McDougall K A	17,137	
McDougall R A	6,203	43
McDowell R M	25,816	181
McEachern H H	26,696	1,214
McEachern I A	8,417	
McEachern K D	26,476	214
McElgunn G S	2,870	461
McEwen C L	15,844	66
McEwen L H	25,933	2,898
McEwen T A D	17,194	
McFadden E A	23,344	
McFadyen J A	10,204	
McFadzen N	17,085	169
McFall J	6,779	
McFarland B	14,678	
McFaul L R	9,107	
McFetridge R G	8,661	
McGeachy D E	25,744	
McGillivray A A	22,243	
McGowan B	1,441	
McGraw B C	29,954	313
McGraw I C	29,963	2,002
McGregor A R	32,250	2,207
McGregor J S	3,916	19
McGregor K D	9,338	6
McGregor M	17,502	
McGregor R G	19,769	25
McGuire H V	14,743	
McHarg T	9,424	
McIllfaterick K D	31,113	2,027
McIlwrick D M	5,664	
McInnes J S	14,961	
McInnes M	16,721	13
McInnes M E	6,027	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
McInnis G C	23,275	251
McIntosh D J	25,715	1,655
McIntosh K	1,536	
McIntosh P	14,228	
McIntyre B I	34,705	94
McIntyre D	3,033	
McIntyre G L	6,873	
McIntyre J A	18,189	
McIver K J	8,801	
McIvor E B	8,300	
McKague D	18,946	
McKay A	6,837	
McKay J P	18,653	
McKay K E	4,848	107
McKay L	5,089	
McKay M C	25,182	2,793
McKay R A	25,751	
McKay R L	29,614	595
McKean K L	9,851	323
McKechnie W M	24,434	46
McKee G D	26,194	2,670
McKee J W	26,620	3,547
McKenzie J	20,551	
McKenzie P D	21,236	162
McKenzie S J	17,350	430
McKeown K L	22,735	1,046
McKerricher B D	23,822	720
McKichan I D	3,176	
McKinley C D	3,874	
McKinley K L	2,771	
McKinnon M K	25,546	936
McKinstry A D	5,507	
McLachlan R J	6,220	1,467
McLachlan W N	49,187	7,097
McLaine I	25,953	10,484
McLaren M	14,316	
McLaren R A	31,041	665
McLatchie H D	22,417	778
McLaughlin S D	21,410	1,092
McLean A M	32,282	309
McLean C J	31,080	78
McLean D M	17,009	
McLean S M	6,776	
McLean T L	15,359	
McLellan E M	7,001	
McLellan J F	43,217	2,197
McLellan T	8,314	
McLennan M	758	
McLeod A J	40,288	4,228
McLeod E M	6,834	
McLeod J A	2,017	
McLeod J V	25,423	
McLeod M J	7,362	22
McLeod R J	13,124	
McMahon J A	6,410	
McMahon K W	32,451	607
McMichael M A	20,700	740
McMillan R W C	16,208	1,583
McMinn A R	39,079	
McMullen J	15,140	35
McMullin D G	21,367	555
McMurphy V G	15,028	
McMurray A M	10,968	
McNabb J D	21,198	328
McNabb J K	5,154	
McNabb M C	6,333	
McNaughton R B	38,472	1,421
McNeil D R	23,232	629
McNie J D	3,393	
McNulty R K	1,527	
McPhail D G	41,678	1,380
McPherson P M	14,340	
McQuarrie J N	21,007	
McQuillan S J	21,307	
McRae P	18,129	265
McRann J J	22,963	1,487
McRuer J A	21,142	271
McTaggart C	10,123	427
McTaggart S J	3,424	
McVey D	418	
Meagher H	18,162	97
Meagher M D	42,778	922
Meaney W A	13,579	802
Means D J	30,811	3,096
Mearns D	1,352	
Mechlin J L	5,952	
Mecredy J R	17,959	
Mecredy R G	23,532	1,079
Meda S	841	
Meda V P	841	
Medeiros R	26,738	359
Medley K A	8,264	
Medynski A	37,630	783
Meek C A	18,625	
Megji G	16,009	
Mehain J F	23,490	
Mehl H A	17,407	36
Meidinger D V	37,427	3,344
Meier K	3,569	
Meise L C	8,089	
Meise P	9,742	
Meister R P	23,297	708
Melanson A L	5,961	
Mellace T	16,831	523
Mellish J	15,387	
Mellish M E	3,029	628
Melstrom D A	6,494	
Melten D L	18,047	
Melton R B	35,496	230
Melts H	3,933	
Menagh D A	9,187	
Menard G	1,852	
Mendel E F	29,021	285
Menge S	3,427	
Menning J	41,802	1,495
Mercer G M	26,049	236
Mercer L	1,218	
Mercer L E	17,205	
Meredith R	30,273	814
Merkel G E	10,070	
Merkel L L	49,288	1,445
Merkley C L	18,094	66
Merkley J L	11,473	134
Merlin J L	13,677	269
Merrell R J	23,860	854
Merrick D W	27,733	275
Merrill J M	17,849	
Merritt C	1,485	
Merry H E	33,425	128
Merry K J	29,159	67
Merta R E	23,824	6
Mesenchuk E J	30,883	
Messenger L A	1,401	
Messinger P H	10,209	
Metcalfe M M	3,211	
Metcalfe R J	22,808	106
Metzger R R	8,141	
Meutzner E	10,723	
Meyer A	3,046	
Meyer E	24,705	136
Meyer H	7,567	
Meyer K L	20,733	86
Meyer M M	17,960	
Meyer T D	513	
Meyer T V	23,717	231
Meyers S	8,573	604
Michael E R	12,427	
Michaelsen L	22,471	126
Michaluk C J	7,395	19
Michel E	5,206	
Michel F	25,779	782
Michel P D	7,223	
Michell M G	19,721	99
Michor R A	24,716	1,335
Middelburg B A	24,996	2,416
Middleton R M	6,377	
Midtle A O	25,138	133
Mieras J	16,833	163
Mifflin K	8,115	2,149
Mikkelsen A E	18,846	
Milburn D K	24,282	937
Milburn L J	29,704	
Miles K	16,435	
Miles L G	29,170	288
Miles S L	25,978	5,269
Milinazzo F	19,334	
Millar J A	16,776	129
Millar J A M	9,605	283
Millar R	9,194	3,396
Millar R R	14,030	300
Millard D R	28,176	2,832
Miller A	22,304	2,697
Miller A P	15,242	98
Miller B D	19,898	1,408
Miller B J	30,332	2,802
Miller B P	23,723	
Miller C E	20,298	
Miller D B	22,238	
Miller D L	15,039	
Miller D T	1,501	
Miller E J	4,009	
Miller G W	22,570	658
Miller K A	23,394	1,115
Miller M	1,189	
Miller N L	21,785	36
Miller P	18,175	
Miller P A	25,411	173
Miller R D	21,878	
Miller R G	44,613	3,715
Miller R K J	19,343	
Miller W J	25,088	3,826
Milligan J R	1,618	
Milligan R T	15,113	1,300
Milligan S R	21,104	24
Milligen P	17,538	1,263
Millinky I	2,170	
Mills A S	28,200	1,490
Mills B B	8,307	7
Mills B E	5,989	
Mills C R	26,832	2,338
Mills G F	22,855	63
Mills S	2,001	
Mills T J	5,478	250
Millward W S	45,855	3,647
Milne C R	19,666	
Milne D J	19,857	
Milner K	44,616	2,051
Milner L	2,046	
Milroy J E	47,880	
Miltenberger G W	25,850	1,570
Milton E R	17,054	
Milton G A	240	
Milum M R	5,422	
Milum S L A	816	
Min B D	37,980	1,555
Miner T J	25,324	3,268
Minhas J S	386	
Minnabarriet P J	11,040	
Miraglia M A	17,201	1,036
Mirza M Y	50,211	1,975
Misan S E	15,355	614
Miskovich H L	29,770	115
Miskuski M	821	
Mitchell A D	29,428	
Mitchell A S	37,025	2,137
Mitchell C A	16,801	177
Mitchell C D	6,358	
Mitchell C F	11,125	
Mitchell C G	23,314	331
Mitchell K J	48,360	2,746
Mitchell K M	20,460	189
Mitchell L P	26,366	
Mitchell M M	16,179	
Mitchell P A	6,186	
Mitchell R	27,636	394
Mitchell R	10,890	
Mitchell R D	44,123	1,679
Mitchell S	1,181	
Mitchell S J	7,096	
Mitchell S L	18,019	433
Mitchell S P	22,238	60
Mitchell W H	25,743	237
Mitchell W K	32,248	652
Mitchell W R	43,934	2,070
Miyahara M	21,954	388
Mobbs A H	21,774	166
Mobbs A H	28,000	
Mobbs B H	23,870	
Mock T D	25,049	103
Modrall D C	3,553	
Modrall H R	23,601	501
Moe D W	20,353	164
Moe E L	22,594	1,201
Moe J W	21,247	1,494
Moeller L W	23,932	
Moen A R	23,409	392
Mohammad J A	8,475	
Mohoruk C A	263	
Mohr E J	9,207	
Mohr E M	17,947	
Mohr J	16,968	621
Moi A	6,184	291
Moi A C	32,479	2,443
Moir T M	3,029	
Mol E J M	32,881	
Molendyk K S	13,474	11
Molesworth R D	16,453	
Molnar D M	7,826	
Molnar W A	31,676	2,454
Monchak D K	32,239	4,314
Mondor S M	14,992	
Monetta A M	19,783	430
Monette A G	27,812	117
Moniuk R G	20,338	
Monk K A	14,293	
Monroe K R	25,814	775
Monroe W O	21,612	115
Monsell D	3,107	
Monsell N M	9,962	
Monsen G M	5,618	
Monteith G P	30,629	2,815
Monteith M E	47,216	1,002
Monteith S M	6,226	
Moody A D	29,183	40
Moody J E	26,541	487
Moojalsky S	199	
Moore B H	15,924	1,116
Moore C L	18,419	780
Moore C M	39,283	1,062
Moore C R	39,746	3,563
Moore D K	4,797	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Moore G G	9,634	
Moore H E	25,515	
Moore J D	18,314	224
Moore M E	17,049	
Moore R G	26,726	6
Moore S A	15,354	
Moore S G	18,133	7
Moore W	26,323	282
Moore W M	19,531	6
Moore-Bustin P	27,503	4,578
Moorhouse W R	4,585	
Moran J M	30,560	848
Mordaunt B	15,747	
Morden P	17,867	
Moreau J E	24,865	
Morel Y	389	
Morello R	2,791	
Morgan D J	821	
Morgan G B	20,654	27
Morgan G F	27,406	765
Morgan G L	28,721	2,870
Morgan J R	26,924	2,091
Morgan K H	26,945	1,930
Morgan M C	22,071	
Morhart W C	8,026	
Morin J	15,540	
Mork V	7,471	
Morland P	24,697	1,586
Morley K A	40,464	747
Morley M	4,669	208
Morrall L M	17,343	
Morrice E A	18,704	601
Morris D A	26,230	45
Morris D D A	24,478	2,479
Morris D P	27,542	
Morris E V	16,128	1,946
Morris J G H	14,606	276
Morris L J	13,211	215
Morris W	1,742	
Morrison B T	25,491	280
Morrison D D S	29,407	3,710
Morrison D S	7,298	72
Morrison D W	5,387	
Morrison G F	2,643	
Morrison H R	22,769	35
Morrison I A	44,827	4,966
Morrison J M	6,083	
Morrison K R	7,149	51
Morrison M M	26,835	165
Morrison S E	1,685	
Morrison W S G	34,694	170
Morrow B	10,262	176
Morrow C B	27,546	3,600
Morrow M J	24,561	536
Morrow S M	5,366	482
Morrow W G	23,141	
Mortenson G R	8,163	669
Mortenson L R	24,088	764
Mortimer C J H	105	
Mortimer N R H	11,221	308
Morton H L	16,975	232
Moseanko J W	5,112	
Moseanko W E	23,217	
Moseley G W	24,119	21
Mosley A A	19,178	
Moss I S	33,758	2,324
Moss R D	21,153	15
Moss S N	5,422	
Mosser S	3,062	101
Mossman B L	787	
Mottershead B R	910	
Mottishaw J E	25,087	344
Mould R N	38,401	1,000
Mounce W G	18,960	
Mountain J B	45,579	6,517
Moxey D E	27,583	287
Moxey E P	26,061	
Moyes B A	18,563	
Mudrie P L	14,637	
Mueller B	3,951	
Mueller H	44,699	1,998
Muir A	20,786	2,477
Muir D	15,659	409
Muir J A	39,972	5,823
Muir K L	16,025	
Mulder G G	5,339	281
Mulherin P J	16,175	
Mullaly R D	3,816	
Mullane J F	34,539	1,621
Muller R	35,361	804
Mullett D F	20,858	25
Mullock G A	16,037	
Mumford C J	36,999	227
Mumford R P L	38,602	1,098
Munn D J	39,612	1,983
Munro D A	12,127	299
Munro G D	21,128	199
Munro G J	44,543	3,290
Munro M A	16,105	22
Munro R A	7,081	
Munson W	14,743	
Murdoch J A	36,218	1,270
Murdock G R	27,072	2,670
Murdock J	21,755	1,278
Murphy D G	10,704	
Murphy S I	853	
Murphy W J	9,275	65
Murphy A L	15,484	
Murphy E P	4,123	
Murphy J C	27,303	1,926
Murphy R	26,012	
Murphy V M	22,481	417
Murray A J	9,291	
Murray B J	3,641	
Murray D H	7,138	
Murray E T	21,227	1,306
Murray G	2,375	
Murray J	14,883	
Murray J D	7,821	2,925
Murray M	12,082	
Murray R A	27,956	823
Murray S L	9,662	
Murray T	16,423	
Murray V	7,358	
Murray W I	4,100	
Musaph L P	23,694	1,898
Mussick A B	22,664	898
Muto L F	23,029	343
Myers A A	22,804	
Myers F W	37,516	4,489
Myers K I	19,142	172
Myers L	24,501	621
Myers L	19,900	46
Myers M E	15,009	
Myles W J	22,044	
Myntti V M	235	
Myrah D S	18,130	
Nadeau M A	15,138	
Naef L R	18,034	30
Nagati P H	7,165	190
Nagy G P	47,739	2,290
Nagy N J	17,828	
Nakashima F	21,175	355
Nakashoji D	29,344	107
Nakatsu D T	35,115	1,772
Nakken P W	10,851	
Nanson J E	24,798	
Nanson V	240	
Napora L	24,130	
Nash E	29,967	2,932
Nash E J M	10,253	
Nash J E	3,508	151
Nash J T	36,856	3,204
Nash W A	25,626	
Nassif L I	16,321	318
Natsuhara R K	49,666	9,725
Naud D M	24,138	
Nay D A	1,857	
Nayar A	4,927	
Neagele G F	25,179	282
Neagele L	22,953	76
Neagele R M	18,925	21
Neal I C	6,177	
Neal T	23,868	
Neave K A	22,360	110
Nebocat D	8,603	
Nedelec A H	3,742	
Nedelec J H L	2,855	
Nedoborski J W	18,859	82
Nedokus E	7,233	161
Needham R G	20,432	
Neff S	6,340	
Neighbor H W	30,065	794
Neighbor R	19,360	
Neil R G	21,636	2,275
Neill C	11,711	
Nelitz E L	4,743	
Nell G	18,703	734
Nell P E	4,108	
Nelson C L	47,190	5,640
Nelson D E	7,621	
Nelson D I	4,269	
Nelson D L	7,918	
Nelson D R	29,638	2,558
Nelson I	18,608	369
Nelson J	9,567	
Nelson K A	37,309	6,464
Nelson K M	16,171	
Nelson S	17,856	635
Nelson S L	11,872	207
Nelthorpe C M	15,931	
Nemeth J	41,532	1,332
Nemeth J	5,857	498
Neros W O	31,854	131
Nesbitt E	3,648	
Nesting N T	26,936	30
Netterfield N P	21,762	
Neubert G R	2,237	
Neufeld D A	8,483	
Neuman S M	7,131	
Neumann E	29,051	
Nevakshonoff M G	3,823	
Newby G	24,599	195
Newhouse F	28,330	164
Newhouse J R	28,467	3,185
Newlands A C	25,672	314
Newman C J	27,152	2,737
Newman K M	4,216	
Newman R E	41,170	303
Newsome G A	23,098	254
Newton P	26,316	146
Niblack M M	17,876	
Nichol J	57,018	1,514
Nichol J J	6,818	2,028
Nicholls G M	34,042	2,314
Nicholls M J	22,451	
Nichols A	4,884	
Nichols B J	3,710	
Nichols G H	38,808	221
Nichols T A	8,216	
Nicholson A	26,005	1,525
Nicholson H E	5,581	
Nicholson P C	23,437	1,241
Nicholson P M	17,349	
Nickel R	22,068	
Nickle E J	8,502	
Nicol T D	7,834	
Nicolson C L	19,417	2,271
Nielsen G G	19,963	
Nielsen J	24,701	
Nielsen J H	3,786	
Nielsen J M	1,791	
Nielsen P	7,117	
Nieman R H	18,049	51
Niemann T	34,746	1,742
Niezen A H	22,617	243
Nijholt F J	25,107	845
Nikal B J	2,710	
Nilsen S M	1,139	
Nishimura R T	16,656	271
Nitz W	28,676	2,436
Niven K	17,883	
Niven M J	779	279
Nixon B D	5,928	
Noakes L	17,924	
Noble C R	23,122	96
Noble G A	19,806	1,694
Noble W B	31,998	2,716
Noble W E	9,158	
Nohr H A	821	
Noiles R R	18,712	
Nootebos J G	22,841	182
Norbirg H	29,780	196
Norcross G	24,625	345
Nord A L	702	
Norden H B	26,272	546
Nordvik R	10,347	53
Noren D C	3,891	
Noren H W	16,533	14
Norish W T	26,819	
Norman G	20,593	619
Norman L C	15,186	92
Norman P J	35,540	3,195
Norman P L	20,501	
Norquay A R	30,003	89
Norquay B L	6,101	
North S O	1,790	
Northrop J A	5,762	83
Northrup K A	30,383	591
Norton J K	17,440	
Norwell J A	11,430	
Noullett W S	7,250	
Novak L M	821	
Novakowski J D	4,167	
Nowak M	910	
Nugent S P M	2,306	
Null R A	23,295	794
Numan A	20,110	
Numan W H	22,724	3,084
Nuszdorfer F C	30,449	5,699
Nyberg J B	25,265	3,375
Nyden R A	31,355	1,322
Nyers F	43,886	1,897
Nyhuis C M Y	2,539	
Nymark C A	33,265	3,099
Nyst H	43,680	787
Nystedt P	19,365	540
Nystrom B	32,687	4,233
Nysven J	4,756	
Oakley B T J	36,309	274
O'Brien M E	20,804	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Oberle F	15,439	13
Oberson W A	8,866	21
O'Connor A J	10,117	
O'Connor J R	808	
O'Connor S L	2,372	
Ochs K	17,716	35
Oconnor C N	23,216	
O'Dette L E J	24,367	111
Odiorne A A	31,123	919
Offerman E	1,915	
Offizier H	20,608	132
Ofstedahl R Y	8,772	
Ogg J G	19,546	2,064
Ohlhausen G G	25,222	5,345
Ohlhausen K L	29,525	488
Ohs A E	20,598	89
Oke I G	19,564	58
Olafson J	821	
Olafson J W	29,942	2,089
Olesen M	195	
Oliver G M	26,795	743
Oliynyk R T	25,267	3,618
Olsen J B	35,726	95
Olsen R E	12,265	311
Olsen W	5,234	
Olson D A	6,286	
Olson D E	7,812	118
Olson G	18,424	258
Olson L	12,440	
Olson M J	18,183	300
Olson N A	3,557	
Olson R C	11,167	
Olson S M	19,424	
Olsthoorn P W	9,081	
Olynyk C K	1,741	
O'Meara M J	22,718	674
Omule S A Y	33,022	371
O'Neil C F	17,990	19
O'Neill B J	25,377	1,047
O'Neill D R	9,625	
O'Neill N	5,771	
Oneill C N	23,282	289
Onions P M	6,776	
Onishko P J	25,251	1,671
Ono H I	5,247	47
Opie P	5,022	
Orason M J	27,821	3,604
Orchin A W	3,507	
Ord E T	4,727	
Oren R	6,797	
Ormerod D W	24,105	1,513
Orosz D	28,227	286
Orrick E A	18,221	191
Orrock R W	15,387	
Orser L S	821	
Osachoff L M	24,268	1,236
Osberg M	5,663	1,533
Osborn S H	21,564	280
Osborne B H	12,122	23
Osborne H	29,457	898
Osborne S J	718	
Osborne V J	24,394	
Osland R E	41,360	732
Osmachenko R A	21,036	332
Ostafew S S	22,865	
Ostashek L A	15,609	
Ostby R T	44,052	2,983
Ostlund D I	793	
Ostoforoff G	17,288	
Oswald D L	48,936	2,951
Oswald L	4,741	
O'Toole R L	1,837	
Otchere-Boateng J	34,856	7,667
Ottens R B	20,876	
Otterman L A	2,209	
Ottesen D H	20,930	
Overton D P	7,704	
Ovington F E J	18,565	
Owen D I	5,964	
Ozawa Y	42,479	1,546
Ozeroff L L	24,836	1,047
Pachal N R	16,266	147
Paczkowski P	21,598	597
Padgett C W	1,005	
Pagdin M W	22,294	
Page G	1,582	
Page L	9,674	1,188
Page R	14,020	
Page R E	20,616	1,234
Paine R A	23,734	
Painter R A	24,276	470
Pajic J	961	
Pakka M E	13,718	
Pakrastins A	33,658	186
Pakrastins M	20,931	12
Paley L	19,609	86
Palmer H R	821	
Palmer K A	1,182	
Palmer L C	15,577	483
Palmer M F	1,566	
Pamplin G B	40,900	1,548
Panio R J	7,084	
Pankratz A E	17,314	
Pankratz L A	5,990	
Panton E J	14,440	
Papequash E	14,121	
Papou J	3,220	
Papps V	7,722	
Paquet M M	1,555	1,103
Parberry G H	8,269	7
Parfitt J G	33,180	589
Park C L	5,233	
Park J H	23,620	804
Park M B	11,672	148
Parker J B	890	
Parker L N	7,712	128
Parkes C J	4,451	
Parkinson A	3,812	
Parkinson J A	7,114	114
Parkinson J R	22,456	315
Parlow A L	19,462	
Parminter D O	26,860	518
Parminter J V	31,053	232
Parno D A	7,652	
Parry J A	12,470	319
Parry N	21,631	1,239
Parsons D R	37,361	1,253
Parsons E F	8,673	37
Partel H T	14,291	121
Partington M H	2,282	
Partridge A J	5,294	
Pascas S A	19,526	
Pascuzzi A J	7,561	
Pascuzzo M C	22,139	948
Pashnik P A	45,771	6,234
Pasicnyk V	43,715	4,445
Paskiewich N	24,416	542
Passingham L A	15,346	
Pastuck H	20,583	250
Patch C S	11,769	232
Patch G E	3,008	
Pate B G	26,546	221
Patenaude H J	795	
Patenaude W E	13,616	
Paterson A	9,287	
Paterson K I	28,521	2,974
Paterson R H	9,501	50
Paterson R W	26,327	54
Patey G D	2,379	
Patrick L M	7,416	37
Pattenden F A	23,965	7
Pattenden J	16,108	124
Patterson G P	26,435	2,386
Patterson S	25,041	4,840
Patterson W M	24,752	2,250
Pattie S D	11,611	
Pattinson W S	21,774	79
Pattison D	435	
Patton D R	23,910	24
Paul B E	7,284	
Paul C G	19,523	116
Paul D E	5,765	197
Paul N B	28,234	90
Paul S D	36,303	433
Paulding J W	21,875	
Pavan E	21,963	685
Payer E A	1,752	
Payne D E	19,163	
Paynter J W	31,996	3,596
Paynter J W	19,811	19
Pazur E A	22,961	2,993
Peach E M	3,046	
Peacher C L	4,139	
Pearce C L	4,521	
Pearce C V	30,634	1,391
Pearce D F	30,795	1,144
Pearce F	50,723	7,305
Pearce J J	30,855	
Pearce R	12,259	34
Pearl K	3,979	
Pears M A	22,612	224
Pearson M J	1,793	
Pearson W S	39,813	2,330
Peasland T H S	33,743	3,697
Pecenka F H	5,818	
Peden D	22,521	
Pedersen J	13,096	857
Pedersen K J	20,481	
Pedersen M C	23,942	321
Pedersen T K	25,640	
Pederson E	22,655	320
Pederson R G	30,722	957
Peebles-Adams C D	17,868	270
Peever L H	968	
Peitzsche L A	25,107	358
Pelant R F	28,130	555
Pelchat L H	35,491	2,589
Pelchat M K	31,199	2,982
Pellerin G	26,078	2,060
Pelley V L	5,850	
Pellowe Y	6,126	
Pement A R	42,134	3,196
Pender D	3,730	
Pendergast G R	22,577	2,495
Pendergast K D	3,428	7
Pendergast L J	30,200	2,468
Pendergast W K	39,204	3,399
Pendl F T	42,777	3,296
Pendleton P F	18,005	
Penner E A	8,718	
Penner E N	8,264	
Penner H M	21,869	
Penner J L	471	
Penner M	2,198	
Penner W C	29,075	1,052
Penney B L	1,502	
Penney M G	18,401	
Penny B S	24,021	916
Peppar K E	14,631	6
Perchie R W	35,463	3,385
Percival D W	27,300	2,155
Perepelecta D	10,167	
Perepelecta E	22,542	
Perepelecta L V	30,116	1,818
Peressini J	1,538	
Pereverzoff S A	39,852	240
Perkin S	15,406	
Perkins P	25,118	285
Perks S L	23,008	1,946
Pernicka N C	2,700	
Perras J J	34,640	323
Perreault W	16,340	50
Perry B P	19,180	
Perry J	25,709	198
Perry R F	27,506	92
Person B	2,198	
Persson T O R	33,399	3,547
Pertelson M	1,913	
Peter T H	43,942	3,126
Peters B L	16,661	301
Peters J	7,314	
Peters L	3,600	107
Peters L A	10,121	
Peters S L	2,581	
Peters W	5,306	
Peterson A R	25,529	
Peterson E E	27,537	397
Peterson G J	26,791	1,939
Peterson J D	24,193	
Peterson L	16,768	3,596
Peterson S G	17,356	238
Pethybridge J L	25,564	554
Petrie L M	17,592	
Petryshen D	23,084	
Pettersen T	26,264	1,659
Pettifor L L	18,208	
Pettigrew K B	21,532	1,713
Pettitt G C	12,668	
Pettman C W	190	
Petto C	17,461	6
Petty A P	43,800	
Petty L	23,998	6
Peyto J A	6,861	
Pfannenschmidt H W	24,612	932
Pflanz O H	25,788	652
Phelps R L	7,850	
Phillips K D	4,641	169
Phillips L A	1,924	
Phillips M J	26,417	2,275
Phillips N G	21,950	214
Phillips W J A	20,613	613
Picard M J	19,685	
Pichota M	3,283	
Pick T G	24,525	
Pickford J D	19,240	
Pierce A B	28,367	1,121
Pierrot C M	15,492	
Pietila J J	25,121	65
Piette R U	11,804	
Piety T R	3,211	
Pigeon D W	21,752	
Pigeon D W	12,907	6
Piggin D J	27,571	164
Piggot B R	2,407	
Piggott C	12,696	
Pilcher L	18,754	
Pilling A E	9,056	12
Pilon L	821	
Pilon P N	14,362	698
Pinchbeck R M	17,144	
Pinkerton G E	39,201	6,244

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Pinko V	7,877	
Pinter L	3,121	
Pinyon D M	2,615	
Piotrowski R	1,635	
Pirnke M H	15,882	110
Pirttikoski P H	30,309	493
Pistak A P	10,202	
Pistak W O	31,587	1,128
Pitcher M	14,949	
Pitsakis P	31,877	403
Pitt P	25,540	331
Pitt W A	23,357	
Pitton B G	9,229	
Place R	6,119	
Planden R P	19,347	1,995
Planiden J	16,726	
Planidin K N	9,499	33
Plankeel D	22,643	100
Plant R	4,840	
Plante B A	17,262	260
Plante J C	821	
Platsko P	23,213	410
Platt S G	1,869	
Platt W	24,092	724
Plester K W E	231	
Plews G J	4,241	12
Podger J E	3,312	28
Podger J M	7,027	224
Podritske G L	17,535	
Poelmans P J	16,719	
Poets R F	29,506	234
Pohanke U	14,695	
Poirier E M	16,926	
Poirier K M	10,365	
Poirier R J	1,058	
Pojar J J	42,064	3,506
Pol B C	5,141	
Poland P T	8,385	23
Poland S L	13,266	54
Polden L L	5,510	
Polier J	24,712	75
Pollack J C	40,925	3,433
Pollard A R	30,601	963
Pollard H S	21,778	
Pollard M J	14,659	1,832
Pollard S	718	
Pollock H E	20,295	
Pollock P	489	
Pollock R	25,863	530
Pollock Y M	19,624	
Polloway K L	10,448	22
Polny L	1,922	
Pomeroy N J	20,989	6,013
Ponkka T K	26,223	
Ponsford D E	23,153	1,018
Pontious E R	20,837	
Poole C A	27,018	197
Poole D R	24,875	88
Poole J	479	
Poole K S	7,692	53
Poole R	3,080	
Poole R G	29,036	
Poole S M	1,013	
Pope E A	21,304	1,804
Pope R A	34,981	2,935
Popeniuk S	802	
Popoff A A	20,721	1,504
Porpaczy L J	51,251	
Porteous M	21,494	
Porter D D	26,115	95
Porter G L	528	
Porter M	3,012	
Portman G M	24,078	97
Portsch W W H	23,683	
Posehn A E	26,069	286
Posnikoff W	4,522	
Pospolita S	6,503	
Potesta M A	8,610	
Potgiesser N	6,255	
Potter W G	29,167	5,687
Pottinger C V	18,286	
Potts H M	29,019	1,034
Potulicki B J	20,585	
Potvin M C F	26,887	3,565
Potvin P	6,551	
Poulin C	5,453	2,590
Poulin H E	9,833	
Poulin K B	22,124	
Poulk L A	23,355	1,367
Poulton R J	10,911	
Poustie T	1,721	1,499
Povelofskie V	7,663	
Powell C K	8,511	
Powell D F	27,891	818
Powell D J	5,449	
Powell G E	27,556	945
Powell H G	47,925	3,193
Powell M P	19,962	
Powell N J	25,461	502
Powell R W	24,928	3,261
Powell S E	21,819	
Powell W F B	26,093	1,144
Powley B	953	
Praill D J	2,115	
Pratt J	12,007	498
Pratt K E G	30,977	13
Pratt L M	3,339	
Pratt T	868	
Praud C	20,876	275
Praud J A	3,440	
Prelusky A G	37,960	712
Prendergast L J	26,003	143
Prescott L A	23,608	
Prest G W	38,412	1,437
Prest R S	23,444	4,133
Preston G S	25,827	59
Preston P J	27,999	226
Preston T W	28,886	410
Price C A	1,837	
Price C P	20,867	
Price D C	8,922	
Price E M	18,912	7
Price G	23,585	703
Price J E	24,770	67
Price L D	25,752	544
Price L D	8,148	47
Price M A	19,403	66
Price R	3,697	1,905
Price R	994	
Price S	32,427	2,933
Price T	2,020	
Priestman A L	5,767	
Prill R A	24,036	81
Prince D C	18,644	
Prince J	4,738	
Prinsze M W	36,744	3,587
Prior C D	21,212	334
Prior M	2,668	
Pritchard H D	5,534	
Procter D R	28,618	412
Proctor M S	5,074	
Proctor R	8,406	
Prokop R G	24,062	816
Prokopanko R W	9,417	240
Prokopetz S A	1,545	
Prosser R W	10,812	
Pruden J	6,866	488
Prueter M	22,800	1,137
Pryhitka B A	20,978	
Przeczek J E	30,552	2,444
Przioda J C	15,568	
Pulice M	15,130	
Pullman I L	19,843	
Pullman K L	22,220	101
Purcha S L	4,381	
Purdue D D	15,351	
Purdy D G	8,260	37
Purdy R J	7,171	28
Purnell R	34,923	574
Pusch C A	4,218	
Pushkarenko R	321	
Pyett H V	18,727	
Pylatuk C	31,139	
Pyper S G	8,355	
Quail W J	1,933	
Quanstrom G E	8,834	
Quaroni V	25,557	912
Quast H W	35,610	568
Quast L	6,654	
Quayle R	1,983	
Quenet R V	44,616	3,968
Quesnel S R	28,866	1,162
Quick L L	22,343	
Quigley K G	4,585	
Quin L J	5,736	200
Quin W H	27,183	2,136
Quinn D A	22,665	757
Quinn R L	10,348	
Quinn S A	550	
Quirk T D	23,929	397
Quist N E A	11,221	
Quocksister B D	471	
Raatz R D	19,713	347
Racine R M	24,798	561
Radchenko G J	27,955	170
Radcliff G R	22,293	53
Radford B T	47,206	1,541
Radke R B	20,255	135
Radley J	2,133	
Ragsdale D	1,075	
Rahn M J	16,307	
Raiche C	2,492	
Rainer E A	6,684	
Ralloff G R	24,040	265
Ralph L M	22,777	
Ralph M	4,531	
Ralph M	15,065	
Ramage J E	2,406	
Ramey D I	14,062	161
Ramsay B M	19,597	
Ramsay B M M	23,397	144
Ramsay J	16,460	
Ramsay J	3,476	
Ramsay J A	23,876	1,202
Ramsay R L	30,917	173
Randall A D	42,828	2,112
Randall G A	19,263	579
Randell L	3,435	
Randle K	21,951	1,192
Randle W	17,449	
Ranger R B	4,138	331
Ranquist N A	23,769	5,544
Ransom M G	20,227	
Ranson D	38,914	2,870
Rasilainen P H	12,798	199
Rasmussen V H	10,530	33
Ratcliffe W M	30,663	4,891
Rathbone T	5,320	52
Ratzlaff H E	10,466	
Rauschenberger A H	14,349	1,260
Raven D J	42,620	1,065
Raven S L	1,726	
Ravnaas E F	23,127	229
Rawling G	6,811	
Rawluk G B	24,349	
Rawluk R	17,125	
Ray C A	25,760	2,914
Read B A	31,006	456
Read B J	18,969	7
Reader R S	17,851	
Reading F L	8,998	
Reardon R K	7,341	
Reay D	10,579	
Rebantad R D	24,716	2,244
Reber N	16,096	
Recek F	25,024	654
Rechel C H	7,691	
Redfern S J	12,464	88
Redl T	12,689	440
Redman M	159	
Redmond K	315	
Reed B	1,946	
Reed R A	5,528	
Reed S L	18,911	
Reedman D J	10,669	
Reedman R K	30,475	
Reedy B E	8,889	445
Reekie C D	16,086	
Rees V	16,495	
Reeves A I	5,835	105
Reeves P	7,727	
Reeves P A	2,531	
Reeves R J	45,776	4,341
Rehsler P	9,768	128
Reibin D J	22,772	105
Reichenback G H	32,214	1,093
Reichert L	19,149	96
Reid D	3,262	
Reid E J	23,743	58
Reid H M	16,168	
Reid J	6,638	
Reid J A	32,209	408
Reid J A	23,181	44
Reid J A K	57,142	1,553
Reid K	1,327	
Reid L G	1,494	
Reid W R	20,651	
Reid W W	29,964	
Reimer R J	38,412	5,101
Reiter D	15,841	819
Reith S G	13,198	
Relkoff S	22,120	2,271
Rempel J	744	
Rempel J G	26,295	283
Rempel P W	23,176	
Rempel R F	7,606	303
Rempel W	22,876	129
Renaud D	23,200	88
Renner R D	21,202	
Rennie B J	20,555	29
Rennie P G	24,392	997
Rennie R	4,034	
Rennie S	15,037	95
Rensby D F	27,268	153
Renshaw L F	51,348	1,244
Renyk L G	1,221	
Repp A	21,253	
Resh L W	47,739	1,604
Reuter F	35,496	861
Revel W J	38,358	5,736
Reveley H C	27,640	584

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Reynolds B C	7,715	
Reynolds B J	4,563	
Reynolds D G	14,232	
Reynolds D W	31,194	5,619
Reynolds M C	15,959	
Reynolds M W	16,980	
Reynolds P K	23,862	3,704
Reynolds S E	29,087	119
Reynolds T R M	25,381	
Rhindress C A	22,218	52
Rhodes G C	2,776	
Rhodes W T	25,701	
Ricard M T	16,033	
Ricciotti L R	924	
Rice D T	45,012	2,452
Rice M J	20,945	21
Richard C A	20,952	3,191
Richard D L	841	
Richard L S	19,962	
Richards A D	15,451	
Richards C D	1,959	72
Richards G H	7,817	
Richards J M	19,999	
Richards K C	4,252	
Richards M A	17,875	
Richards R G	28,977	1,437
Richardson A A	3,622	
Richardson C D	3,978	
Richardson K S	37,335	656
Richardson W G	6,230	326
Richburg S P	8,968	173
Richkum R W	31,067	397
Richmond C W	9,519	
Richstone D	16,412	
Richter K L	1,444	
Richter P P	21,219	443
Richter P W	27,060	3,656
Rickard P J	4,152	244
Ricketts G A	23,171	337
Riddoch E J	25,299	1,141
Riddoch K T	10,722	788
Ridenour H I	1,963	
Ridinger A P	36,814	3,350
Ridley J F	21,886	
Ridley T	16,017	13
Ridout E M	18,692	
Rieche F W	10,423	16
Rieche K W	48,519	8,366
Riel B	2,229	
Rihtamo D	494	
Riley S A	9,814	12
Rilkoff A J	20,477	2,515
Rimell L	18,352	1,146
Rindero N I	24,532	1,066
Ring P	18,328	
Ringrose J H	24,158	172
Rinke R	7,596	91
Ripper C S	2,207	
Ritcey F R	5,519	
Ritchie H B	7,855	
Ritson D F D	30,954	344
Rivard N A	3,365	
Rivington R J	48,252	6,072
Rizzo B J	15,726	
Roach G	4,390	
Roadhouse B C	43,779	
Robarts W R	5,530	
Robazza R	1,635	
Robazza R J	17,681	197
Robb D A	32,758	2,907
Robbins R G	23,119	
Robbins R W	71,108	8,577
Roberg A E	2,846	
Roberge R F	26,150	727
Roberts A L	18,140	422
Roberts A M	21,865	2,367
Roberts A P	18,565	
Roberts D	16,939	
Roberts D	5,614	1,844
Roberts D A	7,129	75
Roberts D P	20,849	24
Roberts E W	30,966	
Roberts F M	19,765	16
Roberts M	20,516	
Roberts R	10,150	
Roberts R D	17,434	208
Roberts V	6,512	
Roberts W B	24,496	427
Robertson B	5,537	
Robertson B D	3,572	
Robertson B L	28,603	186
Robertson C M	17,249	272
Robertson D G	2,625	
Robertson D N	38,839	737
Robertson D S	21,413	
Robertson G E R	22,833	12
Robertson H A	15,185	
Robertson L M	22,786	1,108
Robertson L R	24,091	212
Robertson P A	18,075	34
Robertson S G	1,200	
Robillard B I	10,750	879
Robin P W	25,407	2,763
Robins J E	3,670	52
Robinson A B	54,480	8,174
Robinson A L	20,539	
Robinson D R C	20,745	17
Robinson G	9,686	
Robinson G A	7,883	
Robinson G D	17,126	23
Robinson G M	28,284	457
Robinson J L	46,846	2,791
Robinson M	11,431	
Robinson N	2,830	
Robinson S	6,259	
Robinson V M C	412	
Robinson R	16,367	
Robinson S C	18,388	7
Robinson S D	12,777	6
Robinson S L	19,090	426
Robson L E	8,128	
Robson P E	41,532	1,799
Roddan B H	20,591	
Rodelander R K	10,235	
Rodgers B J	12,429	97
Rodgers D	880	
Rodgers G M	22,768	1,637
Rodgers R	7,252	
Rodine A J	18,448	582
Rodriguez D R	9,992	
Roe A E	7,692	
Roe A M	11,646	
Roe F L	36,285	169
Roed E	29,693	266
Roesch K M	5,483	
Roessler C M	6,430	
Rogers A R	17,761	
Rogers A R	8,507	
Rogers E E	30,808	636
Rogers R K G	24,154	
Roggeveen M A	17,778	
Rokis R E	19,524	530
Rolfes M A	2,170	
Rollinson S J	13,025	
Rolls K E	33,120	422
Rolston R F	19,933	420
Romanchuk P M	3,997	
Romeo M G	17,714	
Rommel K E	2,066	
Ronald J M	11,703	
Ronda J E	10,387	208
Ronse K	6,097	
Rooke H A	23,631	425
Roos J O	36,192	212
Roper J	8,449	
Rorison D A D	19,969	622
Rorvik R C	3,044	
Rosch L	2,213	
Rose N C	8,731	320
Rose W H	23,991	207
Roshard R S	28,496	726
Ross D	3,419	
Ross D W	32,246	98
Ross J A	22,277	672
Ross J A	13,696	
Ross J A	1,365	
Ross J D	598	
Ross J E	14,604	278
Ross J P	752	
Ross L M	204	66
Ross S D	44,741	
Rossi E	15,786	
Rossi L	18,350	
Rossiter F B	29,405	
Rossum M	4,737	
Rota J L	3,960	
Roth L V	5,081	
Rother T	8,521	
Roulston N M	19,873	
Roulston P L	5,777	18
Roulston R W	9,126	
Rouse B A	19,314	1,852
Routh P J	19,284	
Rowe D	1,592	
Rowe F J	24,658	928
Rowe G A	20,419	68
Rowe R	1,592	
Rowell J S	8,066	78
Rowsell R P	19,671	400
Roy K	16,402	
Roy P J	30,976	201
Rumak C	15,036	19
Ruben A A	41,512	208
Ruby A D	4,770	
Ruck D C	9,000	660
Ruck J A M	15,158	50
Rucker P J	19,496	200
Rudd C A	7,722	113
Rudolph D S	23,742	649
Rumley L A	11,563	
Rundle G R	39,519	149
Runge M	5,666	620
Rushton T E	25,166	742
Rusland D J	10,335	
Russ T	24,991	11
Russell B J	18,389	
Russell B W	7,401	22
Russell D J	7,176	
Russell D M	104	
Russell D W R	37,549	256
Russell H A	14,841	78
Russell I F	26,350	2,505
Russell J A	12,039	
Russell J S	32,187	1,480
Russell K L	16,593	
Russell L B	28,948	
Russell L G	35,791	996
Russell M	22,673	
Russell O M A	14,592	
Russell S I	11,525	
Rutherford D T	26,068	4,520
Rutherford S	10,547	
Rutski M	1,725	
Ruyle G G	9,326	296
Ryan J R	6,592	
Ryan W M	20,614	561
Rydde R A	2,827	367
Ryding N	7,696	
Sadler C R	31,215	180
Sadler M C	6,199	
Sadoway K L	20,751	460
Sagar E D	8,801	12
Sage B L	11,423	995
Sahl G C	18,877	33
Saiko J J	22,078	3,512
Sakamoto S	7,036	453
Sakawsky J D	9,567	
Sakawsky T L	600	
Sakiyama D W	1,635	
Salamon S	2,017	
Salekin G R	5,769	18
Sales G J	24,466	228
Salkeld S D	8,670	
Salkeld T H	4,496	
Salm P J	27,513	196
Salmon L M	9,143	
Salmon S J	29,215	
Salmond M	3,073	
Salter B F	23,831	40
Salter C A	7,067	
Salter K M	23,830	
Salter L J	13,262	
Sample D J	23,668	753
Samson A J	21,310	2,344
Samson S	20,379	169
Samuels S A	2,049	
Samy R	23,848	
Sanchez B H	821	
Sande R	2,951	
Sanden C E	4,393	
Sanders D A	20,277	
Sanders M J	19,739	385
Sanders S E	6,738	
Sandhoff C L	1,766	
Sandland E	11,177	
Sandover-Sly S	1,080	
Sandquist C H	29,017	1,693
Sanghera S K	1,444	
Sanregret R M	14,440	
Sapinsky S A	24,099	2,143
Saqui D	14,591	
Sargent R M	4,558	
Sargent S H	18,033	
Sarver P	23,750	2,516
Sask W	13,698	
Sasyniuk G	304	
Sasyniuk M A	2,289	
Sato K	22,088	107
Satre C J	20,086	219
Satrum T W	25,082	1,755
Sattelberger J D	24,038	1,426
Saucier J G	5,758	29
Sauer G A	2,838	
Saunders E D	17,492	
Saunders K F	32,885	5,376
Savard A M	8,183	
Saver L M	16,808	
Savidan H	5,617	
Savinkoff T	24,227	595
Sawatsky N	4,751	
Sawatzky D M	15,983	605

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Sawatzky L M	6,508	
Sawich J A	23,940	1,181
Sawyer N J	29,037	3,708
Scafe G	10,966	60
Scagel A M	22,598	1,446
Scallon K	24,779	2,943
Scanks E	2,443	
Scarcelli S L	15,293	
Scarisbrick R G	44,616	169
Scarrow R C	47,739	313
Schaefer M V	21,340	3,321
Schaeffer L S	21,149	
Schafer Z I	3,397	
Schaff L S	740	
Schaffhauser W A	20,191	111
Schaffhausen R J	14,722	1,115
Schalla W	8,938	
Schaller K H	32,934	4,534
Schamhart T J	21,762	101
Schart G C	25,770	331
Schat A	3,420	
Schatz B M	4,299	
Scheepbouwer J A	6,331	
Scheffer J B	1,480	
Scheithauer F	24,171	2,338
Schellenberg B D	38,504	1,210
Schellenberg C M	4,531	
Schellenberg S M	853	
Schembri V	291	
Schermerhorn F R	21,634	100
Schibler C L	240	
Schick W F	24,123	206
Schiefelbein S	23,200	1,000
Schiele J	8,545	
Schirmer C M	314	
Schilling M R E	1,742	
Schindle C L	1,976	
Schindler A G	4,457	
Schipper A	10,133	175
Schmaltz K R	31,275	
Schmid C	25,981	646
Schmid P	9,417	
Schmid R	11,355	
Schmid S W	19,520	6
Schmidt B	1,178	
Schmidt C R	6,347	1,263
Schmidt D P	6,729	36
Schmidt F	23,465	469
Schmidt J S	29,913	2,814
Schmidt J T	34,920	1,168
Schmidt P R	5,132	
Schmidt R	23,489	532
Schmidt R L	52,452	155
Schmidt S D	877	
Schmitt L M	1,677	
Schmuland C	990	
Schneeberger W	30,677	1,708
Schneider C R	20,795	238
Schneider D B	3,073	
Schneider H R	27,069	1,436
Schnorbus E	6,099	55
Schochter J W	5,170	
Schoening C E	19,556	
Schofield C	17,426	250
Schofield H S	23,490	130
Scholz H C	30,066	125
Scholz K	25,614	
Schooley M L	12,999	
Schramm S	4,235	
Schreiner P P	3,180	
Schroeder H	29,286	33
Schuk S	18,119	43
Schulte L D	20,617	
Schultz R L	28,827	
Schultz W H	24,379	184
Schupbach W	31,211	432
Schur J	1,845	
Schutz A C	46,452	
Schwab J W	46,198	5,407
Schwandt R A	16,172	
Schwegler N	23,209	22
Schweitzer D E	22,050	421
Schwingenschloegl A G	656	
Schwingenschloegl J	7,875	
Scotchman C	26,120	
Scott B N	8,484	
Scott D L	4,865	
Scott D L	619	
Scott E N	23,867	
Scott G H	35,844	3,109
Scott K D	23,832	443
Scott L P	35,557	2,244
Scott M A	6,035	
Scott M E	20,370	1,698
Scott M E E	41,627	4,992
Scott P	17,762	275
Scoular R A	22,987	540
Scriver D	3,708	
Scully R J	21,838	1,967
Seaman P D	27,446	3,017
Seamark A P	15,605	2,498
Seamark R	3,930	
Sedlack J P	48,180	2,628
Seegmiller K D	20,351	89
Segoon L A	2,359	
Seier F	22,211	347
Seils M E	27,683	2,622
Selkirk D R	46,660	164
Sellar H	6,260	
Selman J F	26,204	92
Selsing J	42,474	3,048
Selz F	19,911	5,867
Semenoff P	26,629	460
Semkiw D M	7,250	
Semple L L	4,557	
Sendall I S	19,202	
Senecal M A	17,933	
Senechal I H	18,188	7
Sengbusch K M	16,181	
Senger A	18,096	
Sept E L	39,276	3,077
Septer D	5,380	426
Sestak S D	5,707	
Severin D K	12,819	
Seville G	14,404	
Sexsmith J R	8,932	
Seymour F A	8,836	33
Shafer J F	38,913	712
Shafer K	15,924	
Shaffer K H	9,993	
Shalanski A K	1,090	
Shand N R	23,904	454
Shane K	3,516	
Shane L E	1,990	
Shanko B A	13,633	
Shannon G M	8,556	6
Shannon G W	30,575	1,265
Shannon T G	9,873	41
Sharp D T	33,107	1,142
Sharp P	1,738	
Sharp R J	2,824	
Sharp R K	9,993	
Sharpe C	6,992	
Shatzko G	21,768	918
Shaw A L	24,369	
Shaw G	22,406	542
Shaw J A	4,123	
Shaw J A	17,229	
Shaw K D	24,223	375
Shaw S A	15,537	17
Shaw W F	758	
Shearer J C	24,556	1,795
Sheffield D E	14,753	345
Sheldan T R	26,919	2,139
Sheldon M	14,936	148
Shelefontiuk F R E	4,164	
Shelkie V A	779	
Shellborn G R	11,657	164
Shepherd C	1,137	
Shepherd G B	4,858	
Shepherd J H	2,084	
Shepherd N	3,645	
Sheppard J F	55,628	578
Sheppard P	3,613	
Sheran F J	21,993	44
Sherb G E	19,047	
Sherb J D	31,972	5,333
Sherbinin J F	19,083	59
Shergold C	29,060	176
Sherk D	15,897	
Sherk R	26,763	32
Sherman A E	46,834	3,612
Sherrod J J	4,691	
Sherrod M A	4,724	
Sherwood K	6,601	
Shewchuk S	2,039	44
Shiels L E	821	
Shilling K C	7,775	
Shiner S	3,648	
Shipley I S	7,007	83
Shipton G	18,902	
Shishkov G	23,540	958
Shoaf R L	821	
Shook C W	28,722	1,242
Shore R M	1,954	
Short J D	1,276	
Shorter C G	5,966	
Shorter L R	28,473	6,066
Shrimpton G M	21,494	2,429
Shufeldt L C	2,154	
Shukaliak B M	758	
Shukster S	1,084	
Shumer W S	15,066	155
Sibau L L	19,070	
Sibert M	17,289	
Sicotte C D	4,780	6
Sicotte D G	24,376	1,787
Siebert R A	23,293	
Sieck W	28,482	1,353
Sieffert B T	44,087	5,757
Siegrist G	6,429	22
Siemens J L	10,247	
Siemens L L	3,220	
Siemens S L	25,653	1,736
Siemens S M	11,677	23
Siempelkamp R	9,009	17
Siewert C O	15,595	
Sigler D F	28,016	100
Sigurdson B D	22,165	
Sigurdson L C	43,006	262
Sigurdson S	19,756	
Sigvaldason J	2,411	42
Sikora G	6,657	
Silcocks L L	14,067	
Silkens E J H A	3,047	
Silvester H	22,938	396
Silvestrini G J	23,136	287
Simard S W	5,397	2,026
Simm G D	18,149	
Simmons C F	36,883	969
Simmons D	445	
Simmons H A	6,959	
Simmons W L	4,835	
Simms M	16,269	
Simon A A	33,497	1,016
Simon A K	17,452	
Simons T W	5,774	112
Simpson B	28,591	659
Simpson C	14,261	6
Simpson D	5,991	421
Simpson D G	33,492	3,028
Simpson G L	659	
Simpson K	4,543	
Simpson L A	14,075	851
Simpson L A	14,116	
Simpson R E	37,844	1,740
Simpson R J	23,337	651
Simpson V	5,615	
Sinclair L P	24,985	1,244
Singer D C	33,213	2,918
Singh B	19,873	100
Singleton E	21,628	2,573
Sinnemann W H T	28,515	1,963
Sirois L	6,697	
Sjoberg N E	43,049	3,676
Sjostrom G	25,832	
Skaalid L E	6,570	193
Skaalid V M	29,498	
Skabar D S	963	
Skakun A M	23,578	1,085
Skaley S M	17,253	
Skea D	26,382	198
Skeet L S	20,954	
Skelton M J	20,337	45
Skilliter G J	19,765	65
Skilliter H	16,612	
Skilliter M F	512	
Skinner D R	9,711	289
Skjeie L L	12,520	
Skjelbred G	6,519	
Sklapsky R L	1,801	
Skofteby M E	5,743	
Skoropad P	25,849	2,063
Skoropada K G	17,803	890
Skrypnyk J	15,449	
Skuratow T	7,936	
Slack A J	26,008	
Slack B J	18,561	3,344
Slack G C	31,410	1,090
Slack T	26,163	
Slade J M	22,677	189
Slamp R W	28,109	1,434
Slater J G	5,716	
Slavik S	17,849	7
Sleno C	910	
Slinger-Winning C	18,577	57
Sloan J D	22,670	
Sloan J J	19,396	
Sluggett D R	38,808	1,597
Sluys M C	22,545	67
Smale J R	23,942	735
Small P	43,584	1,181
Smedemark A L	6,123	
Smedley B	14,867	851
Smedley J A H	25,267	
Smele S M	7,208	37
Smethurst S A	22,138	3,613
Smiley J W	10,978	
Smiley R L	14,850	119
Smirl J L	21,495	456
Smith A D C	35,112	206

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Smith B	9,230	
Smith B A	2,945	
Smith B G	34,734	
Smith B J	25,678	575
Smith B T	31,006	131
Smith C D	19,673	82
Smith C V	1,693	749
Smith D D	24,485	234
Smith D E	47,529	6,416
Smith D J	3,610	68
Smith E	550	
Smith E A	5,886	
Smith E C	23,982	
Smith E J	27,647	1,998
Smith G A	22,913	229
Smith G D	1,351	
Smith G O	25,700	315
Smith H T	6,427	
Smith I K	22,778	
Smith I M	4,361	
Smith J	758	
Smith J C	26,921	325
Smith J H	22,686	181
Smith J M	24,525	
Smith J W	8,083	36
Smith K J	13,653	302
Smith K V	371	
Smith L	2,062	
Smith L G	10,600	
Smith M J	23,614	
Smith M L	18,113	
Smith M L	22,707	441
Smith M P	4,336	
Smith N	4,964	
Smith N C	23,811	
Smith N J	12,983	98
Smith P	8,377	47
Smith P L	1,159	
Smith R A	27,384	393
Smith R A	23,458	6
Smith R C	26,048	
Smith R C D	22,101	330
Smith R K	10,916	64
Smith R L	16,213	215
Smith R M	17,675	2,704
Smith S C	10,137	
Smith S L	2,010	
Smith S M	46,084	1,065
Smith T A	11,204	
Smith T L	18,993	414
Smith V L	3,222	
Smith W H	10,792	824
Smith W W	43,209	
Smithies A P	13,309	
Smoliak M	12,501	
Smoliak W	3,794	180
Smyth G W K	2,317	
Smyth I	19,679	
Snodgrass P L	5,406	
Snoek L I	13,781	
Snopek R F	7,905	
Snow M A	18,327	
Snow N J	6,601	
Snyder N M	424	
Sobczak C D	15,365	
Sobczak D	14,714	
Soby K	857	
Soles D J	23,236	65
Soles E R	17,349	841
Solhjell M C	30,944	332
Solomon E M	16,299	
Somerton C	17,138	110
Sommer S W	1,455	
Sommerfeldt D D	15,935	965
Sommerfield E B	22,856	423
Sookochoff W W	17,988	363
Sookorukoff T G	13,863	267
Sordi M	6,466	
Sorensen R H	28,615	1,757
Soucy P E	9,373	
Southgate W E	28,942	622
Southwell W H	8,581	
Southwick V P	24,947	311
Sovic S B	3,894	
Sovino L B	18,314	
Soyko G	21,299	538
Spackman N M J	16,681	859
Spagnut K	22,979	2,271
Spahan H	24,101	158
Spain M S	7,097	
Spandli I	44,290	
Spangl C H	10,738	55
Spani D J	15,103	
Spanner R H	30,902	3,889
Sparks E L	11,839	
Sparks J A	3,063	
Sparrow G R	17,524	
Sparrow L	15,262	
Spears S J	3,202	
Specht R D	24,188	
Speed L M	7,252	
Speer S E	15,312	44
Speirs R I	27,591	1,630
Spelay D J	8,413	6
Spence H A	39,241	2,256
Spencer B L	2,668	
Spielman E G	21,895	139
Spiers B E	23,289	1,071
Spiers V S	25,539	177
Spiller L E	9,883	
Spisak S M	1,159	
Spittlehouse D L	22,401	2,193
Spooner S E	2,585	
Spooner T E	29,266	84
Spragg R D	23,141	30
Sprangers W J	25,828	
Sprecher L A	730	
Spring H J	19,799	478
Spring J W	27,322	1,418
Sproll M	24,216	1,398
Sproul W P	8,828	1,189
Spurn A	9,447	
Spyksma R J	24,968	
St Denis D F	17,626	88
St-Amand D F	29,664	2,976
St-Amand P	18,185	
St-Amand R E	27,308	57
St-Aubin J R	9,970	
St-Aubin S	14,531	359
Stace-Smith J E	22,354	
Stace-Smith M	7,771	
Stacey A G	19,519	
Stack D L	626	
Stad J J	18,968	52
Stadnick W J	23,192	6,816
Staehli A	11,290	
Staehli M	7,654	
Staffeldt P W C	23,621	
Stahl G	40,008	1,122
Stainsby H E	21,951	500
Standeven S R	9,962	
Standish B J	1,324	
Stanford V L	34,377	1,334
Stangoe W I	22,631	88
Stankoven L V	3,201	
Stanley A L	5,763	
Stanley D	18,418	741
Stanley J W	8,382	
Stanley L W	34,617	110
Stanley M J	26,911	
Stanley S M	10,328	
Stanyer L E	2,735	
Stapleton L A	1,115	
Stapleton R B	31,467	1,391
Stapleton S F	13,754	
Starchuk P	21,169	
Stark T	1,463	
Starr A	9,232	2,303
Statton W H	29,321	158
Stauble A E J	22,843	
Stauffer H B	39,582	509
Stead L L	8,325	
Steadman G E	24,613	5,943
Steadman S F	21,782	
Stebbing M	1,592	
Stech M D	27,644	520
Steel G	27,288	386
Steele D A	28,871	2,229
Steele G A	3,273	
Steele H G	27,829	
Steele J R	24,248	502
Steele R M	2,781	
Steen O A	26,000	541
Steer P	16,333	
Stefanac G	29,625	258
Steiner H G	32,030	514
Steiner L J	17,711	821
Stellingwerff P C	20,520	
Stenberg G E	35,496	1,000
Stenecker C	47,739	461
Stephen J G	33,037	2,917
Stephen R D	33,916	923
Stephens A M	27,977	4,131
Stephens C D	15,567	
Stephens M	341	
Stephenson P	30,847	3,105
Stephenson R B	24,103	174
Stephenson R M	1,646	
Sterling T D	17,374	4,695
Stern E	9,070	
Stern F A	1,909	
Sternig C A	5,925	
Stevely R D	26,314	
Stevens H E	34,812	291
Stevenson C D	19,565	1,855
Stevenson J H	25,616	2,581
Stevenson N T	18,127	
Stewart A G	43,969	78
Stewart C E	18,235	1,692
Stewart C R	18,239	811
Stewart D E	27,886	406
Stewart E A	3,994	
Stewart J W	19,210	
Stewart K	1,806	
Stewart M I	13,930	
Stewart M J	4,431	
Stewart N M	17,446	265
Stewart R	17,124	125
Stewart R D	17,705	215
Stewart R D	8,370	204
Stewart R L	15,778	18
Stewart S N	16,351	
Stewart W H	9,395	950
St-Germaine S	17,604	
Stiles J K	21,131	1,748
Stiles L	9,414	60
Still G W	38,339	2,201
Stilwell L E	41,028	7,783
Stimson W J	33,769	478
Stirling L	15,720	
St-Laurent R E	25,416	1,576
Stobbart A R	25,881	
Stobbart K E	6,013	
Stobbart L N	4,484	11
Stobbart N D	22,332	2,135
Stock A J	26,571	1,145
Stocker C H	25,314	
Stocker E E	6,220	1,386
Stocking G	16,607	70
Stocking S A	16,305	
Stoddard D W	19,953	181
Stoddard J	2,748	92
Stojkovic R	7,642	
Stokes B W	30,592	3,693
Stokoe R H	23,415	
Stone B A	11,557	
Stone K R	17,251	
Stoochnoff B R	16,953	215
St-Pierre D J	29,210	2,532
Stoochnoff S	16,899	15
Stordeur L A	23,197	783
Storey B	25,232	1,393
Storey B	37,167	2,740
Storey D J K	8,204	298
Storey E M	10,016	16
Storey M M	9,684	
Storey-Cooper V L	10,782	
Storm A	27,931	1,130
Stoushnow B	6,409	82
Stowell D	15,530	38
Strain V M	51,597	3,152
Stralbiski J	4,662	
Stralbiski K M	24,140	1,805
Strang R A	8,055	
Strang R M	42,999	10,027
Stranks D C	4,586	
Strauch A	11,222	
St[illegible] D	9,997	
Straw G F	658	
Strechenuk S	24,122	482
Streicher C A	27,468	1,011
Strickler I E A	1,425	
Stringer L J	26,600	1,311
Stringer L N	23,162	32
Stringfellow S M	13,663	
Strodl B J	22,858	
Strohm R	6,996	
Strom D L	18,642	
Stromberg N	5,711	537
Stromberg R J	37,689	114
Stromberg R K	5,821	1,012
Strukoff S P	7,513	
Strukoff W W	11,082	251
Stuart C	3,221	
Stuart D L	31,858	999
Stubley D C	24,292	298
Stuckberger E W	31,327	1,970
Studer K B	1,029	
Sturby E	15,536	
Sturdy W G	18,570	
Sturgeon P	7,325	
Sturney H R F	29,144	564
Stuve C L	11,480	
Suerink K A	4,531	
Sury E	7,458	
Sulinsky L	6,317	
Sulyma D L	22,353	11
Summers D W	25,981	3,436
Summers L	2,961	
Summers M J	24,712	75
Summers S	1,555	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Summers T G	28,048	45
Summers L	706	
Sunberg C A	23,771	1,238
Sundmark R W	9,677	302
Sundquist B A	28,100	1,296
Sundve S B	1,246	
Super G E	29,209	627
Sutcliffe D	23,494	150
Suther G	1,152	
Sutherland B H	17,332	
Sutherland D	8,527	
Sutherland D B	8,321	
Sutherland D W	19,326	
Sutherland E T	23,043	52
Sutherland G W	47,739	4,230
Sutherland J D	28,190	842
Sutton B R	6,012	
Sutton C	2,472	
Sutton R C	47,739	3,777
Sutton R R	23,977	684
Svatos R	7,511	
Swaffield D E	32,770	4,488
Swailes A A	40,036	
Swain D J	17,728	
Swan D M	24,501	2,335
Swank E A	7,577	
Swanson D R	1,538	
Swanson J T	20,421	
Swanson W G	36,488	1,980
Sweder O F	5,237	
Sweet J K	20,260	75
Sweet J R	28,825	664
Sweeten J R	44,810	3,894
Sweett J M	14,101	
Swets C A	13,299	12
Swift R K G	28,316	187
Swindlehurst R A	31,042	8,899
Swinton R G	21,149	64
Switzer S	5,826	
Sykes S J	30,850	648
Sykora E	871	128
Symington B	4,927	
Symington L	17,858	
Symington P J	27,579	751
Szamecz T	31,996	1,336
Szauer J	49,913	4,058
Szauer J M	10,345	87
Szauer T	7,608	373
Szekely M E	14,296	532
Szy F	42,609	
Tabata R N	2,811	427
Tabuan S V	1,857	
Taekema J A	15,665	
Taff W	3,495	
Taggart S	7,982	994
Taillefer R	28,082	2,848
Tait D	15,693	
Tait K M	23,351	
Takenaka J L	2,939	20
Talbot C A	13,896	
Talbot D E	23,107	
Talbot G P	41,532	265
Talbot K M	33,700	10,551
Tallen G Y	6,737	3
Tallen K E	11,950	
Tamelin D J	3,539	
Tangye G	28,661	940
Tanner M R	40,590	1,153
Tanskanen J	6,985	
Taphorn R B	26,766	206
Tarry J E	16,979	
Tarry J T	6,087	
Tarsey K A	16,207	146
Tasker J E	25,983	619
Tassell M P	26,413	
Tatar S A	26,079	737
Tataryn W P	21,257	356
Tate M	9,181	
Tatlock T J	15,464	702
Taudin-Chabot P R	26,170	400
Taylor C F	9,626	
Taylor D M	17,872	
Taylor D R	12,076	
Taylor G R	22,270	217
Taylor J H	765	
Taylor L J	3,139	
Taylor L M	953	
Taylor M J I	19,327	544
Taylor R	22,344	1,213
Taylor S P	24,342	4,811
Taylor W	296	
Taylor W A	23,528	93
Taylor W A	15,620	
Taylor W E	25,607	750
Taylor W R	21,334	774
Teal I W	19,277	
Tearoe J F	28,158	1,409

	Salary $	Travel $
Tearoe J P	37,280	432
Tee G W	22,543	
Teepie A C	13,026	265
Tehara S S	42,633	2,579
Teindl A J	35,280	744
Telfer E M	22,029	178
Telford B J	7,196	
Telford C L	7,163	
Telford D A	46,648	761
Telford V E P	23,143	229
Temple B J	2,170	
Temple S L	821	
Templeman R F	6,611	
Templeton G M T	15,047	84
Terepocki G P	19,168	298
Terkelsen K D	4,606	
Terziano J L	16,151	159
Teskey J A	16,988	1,617
Tesolin S	7,449	1,783
Teto R M	9,931	
Tetrault R	7,431	
Tetz D	21,144	56
Thaler H	20,279	
Thesen L B	7,114	
Theurer P H	23,475	83
Thibeau J P	18,017	449
Thiessen F N	30,516	3,155
Thiessen H	5,321	
Thom G	23,584	33
Thom J C	22,650	2,961
Thom J F	24,452	
Thomas B	2,411	37
Thomas B G	3,012	
Thomas J H	4,291	
Thomas L	24,399	1,137
Thomas L A	30,390	1,429
Thomas P	10,733	
Thomas R D	53,359	
Thomas R G	122	
Thomas R O	19,862	
Thomas R W	47,934	18,400
Thomas T D	563	
Thomas T S	8,865	12
Thomas V J	17,785	
Thompson A A	13,378	
Thompson C F	41,532	4,662
Thompson C M	4,132	
Thompson D E	4,224	
Thompson D H	30,227	850
Thompson E C	507	
Thompson F J	178	
Thompson G	4,231	1,081
Thompson G E	26,697	1,238
Thompson G R	15,726	
Thompson H B	35,280	1,543
Thompson J B	29,345	580
Thompson M E	20,412	117
Thompson R L	8,383	
Thompson R W	1,232	
Thompson S	19,961	35
Thompson S B	2,922	
Thompson S R	18,968	1,360
Thompson V	9,233	
Thomson B A	25,806	1,254
Thomson B W	29,035	241
Thomson D B	41,358	339
Thomson D J	28,737	18
Thomson D N	15,813	242
Thomson J E	26,979	2,052
Thomson J W	24,599	1,868
Thomson M	3,771	
Thomson M	17,040	65
Thomson R G	4,857	
Thomson R J	112	
Thomson R N	22,997	392
Thomson R T	28,300	5,913
Thomson S	8,524	1,036
Thomson S W	20,596	190
Thomson W W	25,730	44
Thorburn J M	5,377	190
Thoresen K	2,240	
Thorne A W	25,708	1,110
Thorne D V	4,537	
Thornton C	22,327	1,557
Thornton E	1,922	
Thornton S N	26,593	
Thorp G L	17,349	117
Thorp H E	27,123	152
Thorp M H	25,586	1,641
Thorp W E	30,802	296
Thorpe D C	35,615	233
Thorpe G	20,169	
Thorpe K A	821	
Thouret M E	18,698	68
Thyne M A	16,183	
Tice R	1,232	
Tichonow E	10,888	

	Salary $	Travel $
Tiernan R P	29,688	1,749
Tigchelaar J E	36,325	2,340
Tillotson L E	4,842	
Timbers R L	27,183	648
Timm R A	6,712	18
Timmerman G	7,252	
Tippe D E	35,580	1,095
Tisdale J A	24,007	134
Titus E L	25,880	1,486
Titus J B	15,268	29
Titus L A	29,853	515
Tivy J W	2,106	791
Tjader D O	25,710	226
Tobin C	4,287	
Tobin M H	18,532	1,269
Todd A G	14,945	
Todd A M D	44,616	5,619
Todd B D	6,080	
Toews B M	6,896	1,092
Toews D A A	38,244	2,612
Toews D E	2,281	
Toews L B	4,464	511
Toll D A	6,486	
Tollestrup T C	22,912	1,049
Tolman A	22,202	
Tomen R	14,859	56
Tomiska V M	16,524	25
Tomlinson G A	17,578	
Tompkins K J	1,656	
Toney N C	23,608	194
Tonon I	17,488	
Tooby H D	29,581	1,224
Tooms C	17,873	51
Toor M S	29,557	665
Torio L F	16,804	
Torma P S	9,847	
Torresani G A	3,342	
Toth G G	45,954	955
Totten B D	16,909	
Totten K H	33,323	3,995
Totten P L	31,987	923
Totusek L R	25,231	
Tourand M A	2,318	
Tourond J	27,550	
Towell G M	20,048	
Towle J A	2,472	
Townsend F W	10,835	1,543
Townsend G M	6,840	1,389
Townsend J H	21,032	
Townsend M K	24,038	3,975
Townsend R S	32,507	2,110
Tozer R R	45,090	1,755
Tracy R	21,377	
Trapp R	3,423	
Treichel J	3,944	
Tregys G J	11,851	
Tremblay C S	905	
Tremblay G P	15,529	
Tremblay J	10,997	8
Tremblay J G	26,293	
Tremblay P J	22,775	718
Tremblay S	15,481	
Trenaman R G	45,028	3,668
Trenholm B L	24,327	1,379
Trenholm F D	24,150	
Trent S G	9,141	
Tribe H	3,660	
Trigg D	29,186	480
Trimboli M A	750	
Trip J E	22,961	18
Trojan J R	25,599	136
Tronson D	3,072	
Troster S A	16,542	
Trotter C B	27,575	2,329
Trottier L J M	2,368	
Trowbridge R	41,710	3,302
Trowell E I	8,191	
Trowsdale T C	31,054	968
Truant R A I	40,632	856
Trubach M	928	
Trudeau J	22,276	389
Trudeau J I	3,483	31
Trudeau R D	23,811	
Trust D C	24,593	77
Tubb W J	33,096	2,886
Tuck D R	18,588	
Tuck W J	19,050	558
Tucker G	11,545	
Tucker J E	27,773	
Tucker K A	5,813	145
Tucker R	33,696	1,851
Tucker S	13,959	249
Tucker S	1,635	
Tuckwell B C	19,200	116
Tuffnell G E	25,703	1,148
Tugman F A	41,395	1,874
Tull D L	16,996	850

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Tunnicliffe A	25,246	2,235
Toohy S C	21,454	156
Turchinetz A A T	5,103	
Turchinetz W B	2,488	
Turcotte A	7,374	1,052
Turcotte B A	15,131	
Turgeon R	20,972	82
Turko C A	8,295	
Turner B B	3,642	
Turner D J	8,663	1,615
Turner C A	11,072	50
Turner E S	19,480	
Turner F L	29,970	
Turner G P	26,236	
Turner H L	38,004	3,114
Turner K W	14,834	493
Turner L M	1,023	
Turner R G	17,500	5,316
Turner T W	22,799	3,504
Turnquist R D	10,108	140
Tusar L	24,006	
Twa D J	2,715	
Twa S A	9,997	245
Tweed A K	22,290	
Tweed A O K	9,596	
Tweedhope D J	24,237	345
Tyacke J D	2,172	
Tymkow W R	23,989	231
Tymo A M	20,208	211
Tyson A D	25,640	
Uhrich K	2,791	25
Upfalusi J	23,079	
Ullmann F G	25,380	250
Ullock J	19,543	
Umpleby S A	17,957	
Underhill M	4,164	
Underhill R E	30,733	608
Underwood L G	56,829	2,600
Unwin W H	22,394	
Upham D C	7,594	
Urchuk K G	7,067	
Ursel G R	40,363	982
Uttaro J A	400	
Uttaro R F	21,949	30
Utzig H H	21,285	217
Uyeda M	21,789	411
Uzzell G	2,936	
Valis P	22,065	
Vail D L	5,434	
Vale E	102	
Valentin C C	25,665	130
Valentin L E	21,150	
Valin C I	13,713	
Valk P G J	41,218	1,199
Valiance A M E	32,171	461
Van Adrichem R	22,241	288
Van Apeldoorn J L	14,920	
Van Barneveld A	967	
Van Der Burch G	38,676	1,109
Van Der Maden P	2,838	
Van Der Wekken M R	6,820	
Van Der Wereld A M	33,143	260
Van Dijk W J	23,530	4,098
Van Doesburg C A	7,656	116
Van Dolah D L	22,591	238
Van Eerden E	41,532	5,410
Van Eerden T R	7,789	2,908
Van Goor J	7,146	75
Van Heek W H	44,097	7,196
Van Humbeck R	2,197	
Van Kerkhof B	20,121	260
Van L	6,500	
Van Leur A J	27,476	1,332
Van Sickle A	4,867	
Van Thienen F J	25,041	3,138
Van Tine G R	35,689	4,146
Van Vliet W	31,783	426
Van-Der-Mark L G	31,880	5,565
Van-Der-Meulen D M	3,678	
Vanden-Bulck M A	19,638	1,397
Vandenbergh J	25,268	12
Vanden-Driessche R	50,689	1,295
Vander Deen S C	4,952	
Vander Veen J P	1,109	
Vanderbyl H	24,471	
Vanderbyl R W	1,660	
Vanderest L	390	
Vanderhorstvanlil W H	30,607	233
Vanderkruyk M D	3,536	
Vanderkwaak G H	16,068	297
Vanderlaan B D	6,479	
Vanderlinde B N	29,494	
Vandermeer T	550	
Vander-Velden P H	24,336	311
Vandruhe E	27,861	
Van-Horlick T C	35,328	1,539
Vanoff J J	4,884	
Vankeeken D	24,411	1,478
Van-Mol P F	50,162	2,481
Vanstone N A	21,514	
Vantine R K	24,032	
Varga G R	16,908	480
Varias L B	16,104	91
Varley R D	6,033	630
Varner D F	26,474	918
Vatamaniuck S D	15,459	
Vaugeois V J	18,776	
Vaughan C S	21,742	185
Vaughn R	8,301	
Vawer M D	7,974	
Veale K L	4,384	
Veitch C J	19,638	34
Velisek I	20,310	
Venables R C	24,974	435
Vendt P A	9,752	
Veness S F	6,031	
Veninga E	10,102	
Venos G	34,506	1,179
Venos S P	22,067	892
Verbruggen J E	3,869	
Verbruggen N	25,490	
Verde J L E	12,978	318
Verheul P J	22,962	
Vermeere L W	24,185	1,230
Vernon F P	23,679	314
Verville J	17,920	2,083
Vessey M C	18,335	83
Vezza A	9,187	2,516
Vicen F	34,448	447
Vickers V W	23,983	132
Vickers K S	28,079	330
Vidal W	17,916	
Vidler R G	19,341	46
Vieau L	11,670	
Vietmeiks K A	16,059	941
Vike D I	4,258	
Vikstrom J D	31,137	131
Vinden R	21,655	
Vinderskov L	6,296	
Violini G A	2,816	
Vipond D R	291	
Visser M R	16,010	115
Visser R D	1,789	
Viszlai J	42,317	1,735
Viszlai M	12,738	178
Viszlai S	17,722	222
Vitale K J	314	
Vitale T A	476	
Vivian J E	31,768	234
Vlasveld L I	17,592	
Vodak C	3,866	
Vogan M M	14,466	46
Vogl E	17,616	481
Vohradsky W V	38,221	2,131
Voigt C	17,294	810
Vold C L	16,644	
Volk P J	14,822	
Volkers T E	33,286	3,722
Vollet D	22,609	3,901
Von Gadenstedt U	2,496	
Von Hahn T	10,588	337
Von-Bieker D D	18,963	309
Von-Hahn C P	24,207	695
Von-Niessen B L	23,021	1,512
Vonwittgenstein P	5,937	
Voysey L J	7,863	2,946
Vye N C	13,950	
Vyse A H	41,532	988
Wadds M E	38,491	1,588
Wadey P J	27,721	3,628
Wadsworth K B	11,919	20
Waelti H	51,549	3,627
Waelti P B	4,189	2,700
Wagar C A	15,236	
Wagar D R	18,876	158
Wagar J	4,365	
Wagar J	991	
Wager W W	26,193	817
Waghorn S J	26,173	158
Wagner K O	25,197	3,469
Wagner M	6,247	
Wagner M L	27,496	755
Wagner R T	8,311	
Wai J	32,904	2,387
Wai W	38,044	651
Waines S L	18,138	244
Waite K G	26,501	1,454
Waitzner G	18,660	159
Wakaryk J R	8,995	
Wakelin B J	905	
Wakelin J G	13,007	
Wakely D	3,952	
Waldenberger M	12,218	
Walders B A	28,708	3,156
Walde R A	47,739	1,119
Wales S R	22,544	
Walgren C R	23,303	
Walkem W D	3,099	40
Walker B	21,550	
Walker D A	24,970	395
Walker D F	525	
Walker D F L	35,904	1,693
Walker D G	26,998	535
Walker D R	9,607	
Walker E	1,134	
Walker G T	24,438	345
Walker J A	21,596	319
Walker J L	758	
Walker K G	37,419	1,430
Walker P C	701	
Walker R G	4,203	
Walker S	2,487	
Walker T A	47,308	2,856
Walker T H	34,971	3,248
Wall C P	3,405	102
Wall G H	16,391	205
Wall N	2,469	
Wall S	8	
Wallace C B	19,238	56
Wallace D M	8,623	2,757
Wallace J A	4,049	
Wallace M E	8,993	
Wallace M L	31,908	268
Wallace M T	47,558	4,796
Wallach A A	31,264	33
Wallden D R	27,607	1,276
Waller I R	6,606	
Wallin D F	43,729	1,559
Wallin F J	1,771	
Wallinger D P	43,608	5,363
Wallinger K N	21,567	428
Wallington J T	29,460	644
Wallis G A	20,506	48
Wallis J R	6,740	126
Wallis M	17,630	641
Wallis P K	9,096	231
Walsh C G	20,934	373
Walsh D A	764	
Walsh D M	21,937	539
Walsh D M	15,827	
Walsh E L	9,573	
Walsh N J	27,453	668
Walsh R R	18,295	603
Walsh S	32,228	731
Walter C	25,409	1,234
Walters A R	41,030	1,365
Wanamaker P	716	
Wanderer J	5,921	
Waneck S G	22,216	326
Waniess M M	5,823	
Wanner S M	10,286	
Ward B W	23,705	
Ward C L M	16,033	
Ward G W	37,356	1,972
Ward J G	49,118	5,728
Ward J R	840	
Ward S	6,664	
Wardrop T J	35,410	1,073
Wareing M S	36,813	276
Wargo M	24,070	1,463
Waring J K	17,153	478
Warkman N M	9,710	798
Warner A R	22,729	884
Warner R P	7,627	
Warner W J	21,214	
Warren H A	18,181	534
Warren M E	160	
Warren N	2,258	
Warren S R	27,229	146
Warrilow B	17,314	394
Warrington B E	16,359	
Wartig W R	16,032	664
Washington D	5,125	
Wasiewsky S G	7,636	
Wasnik H G	17,986	554
Wasylaw S J	5,103	
Wasylyshyn D K	16,592	342
Waterer F E	21,856	
Watermas R G	22,056	
Waters A E	11,774	
Waters H J	22,517	107
Waters L G	6,335	
Waters N P	16,482	
Waters R W	19,745	7
Watkins G C	24,598	6,787
Watkins L C	17,725	
Watson B A	17,674	
Watson B O	25,117	33
Watson D	28,146	
Watson D A	1,675	
Watson G F	25,838	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Watson J	16,156	28
Watson J C	21,204	446
Watson L M	16,158	
Watson T G	28,525	68
Watson T J	31,470	30
Watt B	6,418	
Watt J E	18,773	
Watt W J	41,780	1,605
Watters E R	19,524	172
Waugh E L	2,411	
Waugh P M	6,999	
Waugh R K	18,160	195
Waugh W A	6,249	
Way D L	23,736	416
Wearing J R	27,340	1,778
Weaver C G	24,073	24
Weaver J L	5,417	
Weaver K W	40,669	411
Webb B L	9,762	
Webb C M	20,455	273
Webb C M	19,260	
Webb D C	17,249	
Webb J	11,791	85
Webb J C	14,715	
Webb L A	18,079	77
Webb L J	17,266	
Webb R D	26,987	125
Webb R M	21,442	651
Webber G	23,678	33
Webber J E	43,255	449
Webber K	15,083	14
Weber D	7,214	
Weber G	7,481	
Webster S E	17,632	17
Webster V	563	
Wedge M E	4,408	
Weeks D C	29,780	
Weeks R A	23,234	349
Wegelin D C	28,271	2,662
Weinard J P	35,280	730
Weinraugh M A	550	
Weintz G E	24,057	251
Weir K G	30,604	925
Weisgerber R	21,157	343
Weismiller D	14,982	
Weismiller W S	24,306	351
Weissenmayer M	11,919	
Weitzel D M	830	
Weldon N E T	24,400	1,549
Weldon R N	20,630	
Welle J E	8,156	416
Weller J B	25,809	5,210
Wells E	4,132	
Wells J W	15,204	1,087
Wells L	1,964	
Wells L A	4,804	
Wells R C	13,141	
Wells T D C	25,754	
Wellspring A E	21,627	3,153
Welsh J D	4,033	
Welykholowa T	3,686	
Wenberg K	758	
Wenger J H	47,235	478
Wenn C	17,632	54
Wernicke R	2,340	
Wesenburg D O	13,292	
Wesleyson B	24,414	1,663
Wessel S	22,762	938
West A B	3,855	
Westberg K L	1,502	
Westberg M	2,888	
Westby C J	15,131	
Westby S F	27,640	760
Westdorp L	14,972	
Westergaard K L	16,916	
Westergaard W D	16,258	1,002
Westfall G F	29,326	226
Westfall K G	22,640	1,930
Westgarde R	3,735	
Westie R R	1,000	
Westlund J M	7,350	
Westover L E	5,429	
Weys D	1,968	
Wheatley A	9,143	334
Wheatley C	11,914	
Wheatley S J	14,530	
Wheeler A J	28,194	3,527
Wheeler D M	14,827	
Wheeler S	15,982	178
Wheeler S E	5,499	
Whitcher N J	1,381	
White C L	4,253	
White C P	18,482	314
White D	4,279	
White J A	18,804	
White J M	15,262	133
White J R	36,560	2,616
White K M	9,054	
White M	10,896	
White M C	17,704	
White M J	15,862	7
White P S	9,733	648
White R L	26,230	4,011
White W R	48,906	2,899
Whitefield S M	11,721	
Whitehead R J	8,323	2,240
Whitehouse M C	24,546	2,221
Whitehouse W D	9,660	171
Whiteside A	18,797	1,467
Whiting M	14,925	
Whiting R T	9,971	
Whittaker E A	16,625	
Whittaker H J	42,094	2,015
Whittingham D	19,987	31
Whittingham S R	17,202	28
Whittingham-Chubb G	12,036	4
Whittington A R	2,692	169
Whittington J C	6,612	
Whitworth G	21,135	58
Whybrow M W	41,299	701
Whyte B J	5,667	
Whyte M E	15,909	145
Whyte R A	34,148	1,812
Wiancko P	3,554	
Wicken W C	35,508	1,029
Wickens E P	22,678	312
Wickens E J	3,397	19
Wideski T W	29,363	578
Wiebe H G	20,839	120
Wiebe L	17,468	
Wiebe M	1,444	
Wiese S	1,447	
Wiest L	21,775	399
Wiffen R J	28,304	999
Wiggins H L	7,339	22
Wight R W	48,417	2,340
Wikeem B M	30,560	5,136
Wikstrom A L	23,335	220
Wilby D M	17,891	755
Wilde T R	5,660	
Wilderman E H	10,165	
Wiley A J	15,326	37
Wilford C	1,291	
Wilford D J	42,336	6,225
Wilford E	26,511	369
Wilhite E M	8,989	
Wilimovsky L	2,001	
Wilkerson J T	3,473	
Wilkie J	1,529	
Wilkins L	401	
Wilkins M J	54,016	8,286
Wilkinson A G	20,842	269
Wilkinson A J	6,738	1,975
Wilkinson D R	21,656	255
Wilkinson J R	11,117	146
Wilkinson M E	35,139	1,914
Willburn R J	17,400	7
Willett G A	23,981	
Willett V R	18,817	109
Willford N J	21,809	1,456
Williams B W	10,663	97
Williams C P	49,752	4,518
Williams D	27,145	2,356
Williams D L	4,042	
Williams D R	27,021	
Williams E S	47,689	566
Williams I E	4,857	
Williams J	17,680	1,111
Williams J A	1,422	
Williams K G	47,581	720
Williams M A	6,575	498
Williams M G	16,040	
Williams N O	16,782	
Williams S L	20,356	181
Williams S L	3,038	
Williams S P	19,676	1,548
Williams T R	6,535	3,067
Williams W A	23,691	
Williams W C	38,754	5,118
Williams-Freeman J	13,534	1,554
Williamson J H	25,039	1,987
Willie R G	19,828	
Willingdon A W	24,486	
Willis D A	27,070	942
Willis H G	47,739	1,540
Willis M E	487	
Willis S M	26,771	6,453
Williston M J	1,113	66
Willman A B	2,948	
Willoughby M	15,562	303
Wills R	2,576	
Willson C D	39,417	1,624
Wilmer F D	25,467	1,048
Wilmot G A	23,941	
Wilson A	31,632	2,338
Wilson C	7,223	
Wilson C D	690	
Wilson D	7,443	
Wilson D E	16,574	209
Wilson D F	2,773	
Wilson D L	905	
Wilson D L	1,811	
Wilson E	21,605	4,911
Wilson G J	18,970	7
Wilson H E	10,724	
Wilson H M	758	
Wilson J A	14,827	1,015
Wilson K C	4,452	
Wilson K F	17,828	
Wilson L	10,070	
Wilson L E	37,486	203
Wilson L M	27,046	147
Wilson M W	15,652	413
Wilson P M	13,616	
Wilson R J	29,355	803
Wilson S R	18,587	3,274
Wilson T A	8,724	
Wilson W J	20,435	242
Wiltse G R	21,366	25
Wiltsie N A	23,365	113
Wiltsie R G	29,558	738
Wimmer E	14,733	
Winch G R	17,856	185
Windeler R	28,543	1,242
Winder M C	22,784	1,962
Winning H R	13,384	519
Winsor C	18,032	633
Wintemute M E	15,362	
Winter R	24,400	1,219
Winterick N	6,245	
Winters T A	6,188	
Winterton W A	3,457	
Wipp D A	17,194	7
Wipp T R	9,311	
Wirchenko E M	6,000	
Wishlow W P	23,701	129
Wisnicki M I	4,384	
Witala P O	21,348	1,335
Wittner D J	12,820	
Witton T	13,172	719
Witts K	119	
Wlasitz H	1,206	110
Wlasuk J	39,204	628
Wolbers D	23,974	
Wolfe A R	28,379	1,918
Wolfe K	549	
Wolfinger F	22,600	623
Wollenberg M D	5,925	
Wollenberg E I	9,406	
Wong C	2,615	
Wong G	25,529	
Wong G A	16,793	
Wong G J	3,877	
Wong J	17,044	
Wong J J	21,170	386
Wong R	13,462	362
Wong S	4,695	1,984
Wong S E	17,981	802
Wong W	26,017	
Wood A	23,263	661
Wood A J	19,663	30
Wood B A	1,029	
Wood E E	22,551	
Wood E R	10,829	
Wood G E	29,493	1,830
Wood G F	22,866	133
Wood I W	45,102	193
Wood J	17,724	
Wood P M	35,037	1,789
Wood R L	31,583	1,670
Wood S E	15,355	
Wood T F	22,231	1,327
Wood W	11,718	82
Wood Y A	824	
Woodbury L G	17,849	130
Woodcock J	313	
Woodfall R T	25,803	3,561
Woodgate D N	34,851	2,351
Woodruff N A	1,426	
Woods J H	26,114	235
Woods J M	5,034	
Woods M E	18,136	229
Woods R	993	
Woods R B	18,483	1,054
Woods R F	35,483	
Woods T	973	
Woods T A	30	
Woodside R F	21,471	216
Woodward B	3,866	
Woodward M	9,567	282
Woodward R	19,197	

MINISTRY OF FORESTS—Continued

	Salary $	Travel $
Woodward W G	39,947	1,823
Wooldridge L L	18,650	1,891
Woon C Y	25,742	1,866
Wootton G E	28,971	488
Worgan J L	617	
Worgan M S	21,916	182
Wormald G S	6,665	
Worrin B	9,448	
Wortelboer R B	5,283	
Wozney E	3,874	
Wozny S D	13,317	
Wray D	1,308	
Wray P A	21,233	2,836
Wray T	15,495	
Wrenshall B E	15,502	12
Wright C	7,497	
Wright D	16,115	
Wright D	4,489	
Wright D E	20,073	227
Wright E R	17,619	38
Wright G	9,547	
Wright J D	23,895	612
Wright J M	8,952	190
Wright L	24,333	321
Wright L	2,900	
Wright W H	27,368	331
Wyant D	22,521	
Wyeth M H	42,184	5,592
Wyker M R	2,281	
Wylie J	11,854	528
Wyman D	8,074	128
Wyness C N L	8,643	
Wynnb J A	19,295	
Yacyshen B M	3,841	
Yakuelashek J A	6,978	74
Yakimchuk J J	20,860	31
Yakimchuk K G	1,597	
Yakimchuk W D	20,040	1,351
Yalland J	15,323	
Yamada K	19,037	69
Yang M J	17,426	
Yano D	5,452	229
Yano H	47,739	1,325
Yaretz B F	13,939	
Yates C	3,304	
Yates T J	30,482	367
Yawney M E	12,985	77
Yearsley K	6,537	1,039
Yee A R	27,366	516
Yeh F C H	40,388	1,002
Yerbury R S	19,864	
Yeung B	29,609	3,297
Yeung C H S	24,173	637
Yin J	22,504	
Ying C C	47,610	5,302
Ylisto R G	4,693	
Yole D	27,618	1,165
York D H	23,947	564
Yoshy C L	19,379	
Young A G	5,140	
Young A H	8,772	146
Young B M	26,049	875
Young C F	5,307	3,132
Young C G	28,937	2,589
Young D L	3,752	
Young D T	10,220	17
Young F G	25,586	294
Young G A	17,588	
Young J	15,945	1,289
Young J E	17,198	
Young J M	16,754	364
Young K J V	15,080	
Young P C	37,292	5,169
Young P L	3,759	
Young R B	24,136	
Young R B	5,445	
Young W	18,790	29
Young W	71,108	11,536
Younghusband J L	38,808	242
Youwe P L	30,561	
Yow A	7,057	
Yuen W S	35,717	914
Yule D A	44,516	2,643
Yurkowski J	2,181	
Yzerman D I	17,058	
Zacharatos T P	29,194	313
Zacher L J	31,623	853
Zado S	9,924	2,561
Zaitchik D J	17,623	176
Zakus K J	1,837	
Zaldokas D	1,783	
Zander S	761	
Zazuliak C R	8,929	
Zazzara L T	440	
Zbinden E	2,844	
Zembik J M	4,158	
Zerr D J	15,207	
Zetka L	21,798	648
Zielke K M	18,937	7
Zercke S P K	3,866	
Zloty V S	26,606	
Zoney J E	30,460	1,124
Zorn G O	27,624	220
Zotzman C G	19,540	
Zroback W J	27,360	1,311
Zuber B S	24,157	78
Zubick P A	24,863	3,001
Zurbuer P J	7,702	
Zurschmiede M A	10,751	
Zwick N C	18,912	
Transfers, other ministries	*744,954*	*18,829*
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		838,366
	126,205,069	5,196,975

MINISTRY OF HEALTH

	Salary $	Travel $
Neilsen Hon J A Minister	32,306	12,068
Bazowski P Deputy Minister	67,925	6,821
Aarvold S L	13,386	1,008
Aase B J	17,403	
Aasen B	679	
Abbott K E	4,838	108
Abbott M A	14,003	
Abbott-Smith D	20,632	
Abdul S	10,394	
Abel C L	10,146	
Abel C Y	18,375	
Abel J	21,570	
Abel V E	19,275	
Abraham W T	32,338	
Abramson M A	44,403	2,429
Abulail E	19,114	
Ackerman A	23,752	1,008
Acorn C E	30,176	2,852
Acres D L	17,780	
Acton D E	4,941	
Adair T	19,975	
Adamchuk S L	16,681	
Adamowicz D E	23,460	
Adamowicz J K	7,743	10
Adams C	3,990	297
Adams E	11,474	254
Adams H	18,394	
Adams J E S	24,320	153
Adams L J	24,975	51
Adams S M	9,080	
Adamski F M	31,968	506
Adamson L K	15,824	
Addey R G	11,281	
Addison F J	31,604	660
Adelman J A	48,103	457
Adelman M	19,758	
Ades S M	34,865	
Adjey M J	20,689	
Adlerova E	69,541	3,575
Adrian A D	99,123	2,474
Adrian P	33,825	137
Aebischer R	17,691	
Afaga A	28,136	
Agasse V C	28,581	
Agassiz L E D	25,681	2,661
Agate T D	20,316	
Agnew E	8,595	
Agnew J	28,962	
Agostini G J	17,738	
Agrawal-Gupta K	22,112	
Ahlm B	14,589	
Ahnert I D	8,243	63
Aiello S L	12,673	
Ainley F C	30,328	900
Ainsworth G	10,845	
Aitken H G L	21,959	
Akam M J	16,345	1,715
Akenclose T	19,868	
Akerberg R A	31,772	525
Akeroyd K M	18,868	
Akins T	8,652	
Akroyd K	39,614	384
Akwei L A	28,998	
Akwei Y	19,096	32
Akyeampong S A	18,735	
Alaric J	6,595	
Albanese J D	5,403	
Albertini T	7,156	
Albin P R	22,788	
Albright V E	31,112	
Alcordo R R	11,611	
Alder G J	27,992	1,570
Alderson J	27,393	
Aldridge S	10,599	122
Aleksenko M	18,201	
Alexander A A	17,293	
Alexander D E	19,179	
Alexander T L	2,450	
Ali A	20,959	
Ali A N	20,038	
Ali N J B	7,468	
Alkenbrack M S	18,279	
Alladin M N	19,726	
Allan B D	10,316	1,060
Allan B M	6,183	
Allan I I	18,260	
Allan J D	29,447	
Allan J M	22,184	
Allanson B M	32,117	683
Allard I	28,853	1,865
Allen A I	42,656	832
Allen B	15,174	32
Allen C E	706	69
Allen D J	19,146	
Allen E A	86,108	402

	Salary $	Travel $
Allen F D	14,688	
Allen F K	27,740	
Allen K J	26,907	2,880
Allen L G	21,692	
Allen R	364	
Alleyn D	17,291	
Allin A D	21,522	
Allin A K	19,867	15
Allin J	15,734	
Allin K E	18,596	
Allison D	15,191	
Allison G W	26,588	1,554
Allison M	30,632	20
Allman J	2,202	
Ally R D	30,801	
Althaus M I	18,354	149
Althaus U M	1,320	
Alward D A	19,210	
Alward E B	20,867	
Alway J	21,996	
Amberg W	31,112	12
Amendt H	30,176	2,121
Ames B D	4,199	
Amiabel R	19,471	
Amos E M	27,609	
Amos P M	27,609	
Andag G R	5,407	
Andee E	20,634	
Andee S	29,100	
Andel P R	19,805	
Anders T L	28,507	
Andersen A	4,349	
Andersen G	15,738	
Andersen L A	10,636	17
Anderson B	18,950	
Anderson B J	22,041	
Anderson C C	23,399	2,388
Anderson C F	9,169	
Anderson D	25,600	18,167
Anderson D F	18,189	
Anderson D M	27,623	
Anderson D M	779	
Anderson D T	19,301	
Anderson E	31,112	836
Anderson E S	12,494	
Anderson F J	18,537	681
Anderson G L	16,104	468
Anderson H	15,289	
Anderson H [illegible]	17,632	
Anderson J B	19,157	
Anderson J F	10,856	
Anderson K G	17,336	
Anderson K H	11,769	
Anderson L M	27,633	538
Anderson M C	13,600	
Anderson M E	6,785	
Anderson M J	18,260	
Anderson O	28,257	
Anderson P A	1,471	
Anderson P J	15,021	74
Anderson R E	35,604	4,099
Anderson R E	30,632	25
Anderson S	27,740	
Anderson S	28,364	780
Anderson S J	28,182	891
Anderson S M	11,325	1,232
Anderson S W	9,195	
Anderson T K	28,605	
Andre J	16,190	
Andre V	81	
Andreatta J	26,724	18
Andres S M	27,992	1,566
Andrews B	10,633	
Andrews J L	906	
Andrews K A	13,863	
Andrews M J	20,934	
Andrews V G	31,112	3,372
Andries A G	15,550	
Andrusek D L	26,927	
Angel L E	32,942	890
Angell D F	6,584	
Angell H	17,659	
Angly E M	11,523	
Anhorn M D	31,772	31
Annal A C	18,107	
Annal L	17,614	
Annear S L	17,239	
Annett R K	1,093	
Annett S E	22,998	
Anonby E R	9,313	107
Anonby R	20,577	
Ansell H E	26,801	2,136
Ansell P M	15,490	
Antonuda G	6,732	
Anthonisen C G	19,333	
Antoniak J	12,472	
Apelo-Cruz A	30,636	

	Salary $	Travel $
Appleby C A	14,005	
Apps F L	19,725	1,151
Aquin R H P	29,254	
Aquino A B	18,085	
Aramas A L	74,304	5,151
Aranda-Diaz R J	17,951	9
Arbuah V	14,377	
Arcales P	7,793	
Arcand H	17,765	
Arcand R J	18,267	
Arcari B B A	6,277	
Archdekin J	15,077	
Archdekin M	6,958	
Archer C A A	796	
Archer D G	11,783	
Archer J D	21,980	
Archer L	25,189	
Archer M	26,265	
Archibald J G	19,415	
Archibald K	7,795	
Archibald Q D	27,072	
Arcuri R	15,866	
Arden D M	15,518	
Arden G F	6,941	
Arellano L G	5,955	
Argatoff G	28,772	270
Argue R A C	13,178	
Arimare M	1,384	
Ariyan S A	21,455	
Arksey L J	9,818	
Armitage S	7,251	13
Armitstead J	23,542	1,266
Armstrong J	27,283	255
Armstrong J L	25,928	93
Armstrong W N	19,770	100
Arneil J	3,907	19
Arnkens H A	15,762	
Arnold J L	24,495	122
Arnott N M	72,221	1,381
Arponen E I	18,132	
Arrowsmith R	86,[illegible]40	
Arseneault L J	20,906	154
Arthur J	27,360	116
Arthur T D	15,215	6
Artuso J	9,742	
Aruliah N	4,782	
Aryee E	30,194	
Ash K C	15,287	
Ash L C	17,563	
Ash N K	17,266	
Ashby A P	29,572	
Ashby Y T	31,491	25
Ashcroft D L	19,244	
Ashcroft E T	7,301	12
Ashdown A L	610	
Ashfield K L P E	19,545	
Ashley A	16,185	
Ashley M	17,931	
Ashlie J	1,065	
Ashton D	18,542	
Askew A	19,681	
Asmar J M	8,942	
Asztalos L G	9,909	
Atagi M	12,807	
Athanasopoulos A O	26,071	
Atkins E F	19,073	
Atkins G C	7,523	72
Atkins J T	26,191	169
Atkinson B H	236	
Atkinson D J	17,349	
Atkinson E M	21,533	
Atkinson J M	27,224	
Atkinson K R	19,686	9
Atkinson L	8,867	
Atkinson T J	20,768	
Atwal G K	17,856	
Atwal R	15,261	
Atwater D F	31,112	710
Au B	28,482	
Au C C	16,718	
Au C Y	28,150	
Au P D	27,406	
Au T P	28,841	296
Audet H C	192	
Auger J G	17,984	
Augustine C H	30,043	
Augustine M A	3,138	
Augustson H	9,137	
Aune C W	19,627	
Aurat E	305	
Auringer M	14,393	
Auringer S Y	16,190	
Austin C C	24,047	1,852
Austin D	17,608	
Austin D D	20,831	
Austin D E	8,231	
Austin V D	30,067	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Austin W	19,693	
Austman L N	40,590	6,263
Austring A M	12,311	946
Auvinen T M	3,514	
Axsen R G	25,750	14
Ayer J L	30,835	1,359
Ayers H M	7,544	143
Aylard A K	29,155	1,087
Aynsley B J	24,244	
Azam H B	14,779	
Azam M J	17,260	
Baadsvik K J	23,334	944
Baba C M	5,334	
Babiuk B J	16,047	
Babuin F G	28,567	
Bacica M	6,052	
Back D S	21,312	636
Backhouse E	82	
Backman M	17,406	
Bacon P A	29,878	29
Bader J C	19,494	
Badger M G	29,336	818
Baer M A	18,113	103
Baerg C A	13,547	1,167
Bagay J	15,184	
Bago M	1,276	
Bahowrie A R	18,863	
Bahowrie B	29,532	
Baig K	36,870	3,453
Bailey A G	78,271	3,902
Bailey B E	12,264	
Bailey C	12,999	
Bailey J C	21,128	
Bailey J E	17,481	
Bailey J H	9,766	
Bailey J M	17,988	
Bailey M	6,379	39
Bailey N S	18,997	
Bailey R A	15,025	
Bailie J C	19,033	
Baillie D A	19,621	
Baillie D G	21,372	
Bain G A	27,992	974
Bain J L	4,408	6
Bainas I M	17,198	
Bainbridge J	68,811	1,324
Bains A	18,260	
Bains G	20,640	
Bains G	14,744	
Baird B	21,236	95
Baird B J	26,395	
Baird J A M	27,067	50
Baird M	18,986	25
Baird S I	26,801	406
Baird S I	30,508	2,572
Baker A G	18,232	
Baker B	5,649	
Baker C L	12,326	
Baker D D	7,867	
Baker J	15,837	
Baker L A	20,639	
Baker P A	14,116	330
Baker R A	35,636	783
Baker V	7,984	
Baker R A	19,716	
Baker S J	19,781	
Baker S M	15,832	
Bakker I D	27,992	982
Bakker J	11,532	
Bako B	27,727	1,252
Bal G	3,126	
Bal M S	86	
Balakrishnan P	27,740	
Balcaen P L	6,311	141
Baldwin A C	15,968	
Baldwin J C	25,324	333
Balic E	15,605	
Ball B	3,691	
Ball C H	19,407	
Ball L R	41,754	207
Ballam C F	72,745	100
Ballantyne H C	25,161	
Ballantyne L M	15,667	
Ballendine C M F	19,781	
Ballinger B J	28,289	
Balliston M E	17,231	
Balmer L	45,672	2,526
Baltzer J	9,192	58
Bamford D H	16,949	321
Bamlett J E	17,274	
Banerjee S N	32,452	77
Bangma M E	2,869	1,174
Banister G J	17,965	
Banks P D	14,310	58
Banman C A	27,992	483
Bannister J L	14,620	6
Bannon F J	30,221	1,147

	Salary $	Travel $
Barager V M	11,352	
Baran V	17,799	
Baranec A I	17,666	
Baranyai E A	17,475	
Baranyai T	21,248	
Barber A C	25,182	
Barber L S A	12,802	
Bardi J I	28,082	
Bardossy D	19,027	
Barens A I	19,269	
Barker A J	29,764	
Barker B J	17,887	
Barker B J	17,994	
Barker B R	2,973	
Barker D	25,754	254
Barker D M	17,555	
Barker J	17,318	
Barker L J	26,984	1,056
Barker L N	15,473	14
Barker R	20,372	
Barley D I	17,182	
Barlow L	14,409	
Barnard S A	18,717	1,304
Barnes A A	16,504	264
Barnes B C	16,909	
Barnes H	18,300	
Barnes K E	47,148	3,139
Barnes L V	24,462	160
Barnes S E	18,968	
Barnet E	27,155	
Barnett E H	23,024	345
Barnett L B J	28,411	20
Barnhart D J	18,367	
Barratt J P	26,914	
Barrett B L	17,069	740
Barrett J	17,714	
Barrett L R	37,916	116
Barrientos M	13,703	
Barron B L	29,724	340
Barron L E	21,633	
Bartch I N	19,964	
Barteaux S	17,811	
Bartel J E	17,428	
Barten R J	5,735	5,733
Barter I B	29,223	1,132
Bartesko R	14,053	
Barth E C	3,843	
Barth L A	301	
Bartholomew G R	21,449	
Bartley L M	20,361	1,916
Bartsch H W	20,708	
Barwell B A	12,152	116
Barz P R	27,462	
Barz W	29,450	
Barzelai L	10,715	
Basaraba B L	19,815	
Basaran E	2,770	
Basi N K S	19,723	
Baslee D M	17,332	
Basra H	17,935	
Bassett R J	25,956	1,584
Bassett S A	17,370	403
Bastien L	8,084	
Bastin S C	14,126	
Batch E C	30,632	20
Bate C	16,685	
Bate G L	11,503	60
Bate J C	6,693	
Bateman A M	35,626	
Bater J	1,771	
Bater S D	16,381	
Bates J B	18,702	
Bates M E	34,244	109
Bates M J	1,841	
Bates N A	23,158	1,109
Batey M L	15,750	
Bath S W	25,202	
Batke I Y	20,500	
Battershill J H	85,533	1,193
Baturin J T	1,244	
Bauer H F	7,785	557
Bauer P G	14,898	
Bauming L A	3,561	
Bautista L	19,856	
Bawn E C	16,715	
Bawtinheimer B G	22,497	1,235
Baxter C	19,763	
Baxter P R	18,207	83
Bayes D M	8,548	
Bayley J	2,450	
Bazovsky N	19,876	
Beach W J	21,956	
Beacham E E	18,184	
Beacham P P	19,777	
Beadle D M R	17,832	
Beale L	1,734	
Beallie M	20,121	

	Salary $	Travel $
Beamish A R	19,142	
Bean M P	19,342	
Beard G J	15,291	53
Beardshaw D	15,651	
Beasley T	17,268	
Beaton G	27,992	1,811
Beaton O L	21,114	
Beattie J	16,175	
Beattie P	21,795	673
Beatty D	28,364	681
Beatty L E E	27,721	87
Beauchamp V	14,653	
Beauchesne E J	20,221	
Beaudoin G D	14,555	
Beaudoin M J D	27,826	
Beaulieu C M	18,388	
Beaulieu J M	25,040	
Beaulieu M	1,843	
Beaulieu Y	25,734	
Beaupre P L	17,321	
Beaverstock M M	25,320	
Beazley B	23,793	
Beck A S	28,870	
Beck B	19,038	
Beck H O	19,744	
Beck R S	23,886	84
Beck S A	17,891	
Becker I M	20,095	
Beckett D R	1,843	
Beckett E I	27,558	
Becklake P G	6,741	274
Bedard P O	18,212	
Bednard E	22,280	
Bednarz E	20,490	
Beech J A	14,484	
Beech L A	14,325	
Beech S	15,373	
Beeching M K T	28,692	1,301
Beeching S	2,672	419
Beedie M	5,570	83
Beek J	8,853	129
Beeman R M	8,849	
Beers M F P	27,820	2,626
Beetstra R D	31,112	848
Beger L C	15,286	
Beggs M J	13,810	
Beier C M	26,789	
Beirne T J	2,702	
Beitel M D	17,236	
Bekar M	14,596	214
Belanger C J	2,159	
Belanger L E L	22,493	
Belcher A	18,726	
Belcher L	17,156	
Bell C P	18,266	
Bell C P	4,030	
Bell D E	9,336	
Bell D L	17,917	19
Bell E	22,554	850
Bell E	28,393	
Bell E	9,811	
Bell E L	34,725	1,782
Bell F S	14,216	
Bell J D	18,476	
Bell M	19,155	
Bell M J	30,932	
Bell M P	20,216	
Bell N J	16,392	
Bell P C	28,912	
Bell P M	30,328	804
Bell R	12,209	
Bell S D	27,962	
Bellaire D R	28,708	737
Bellavie M E	27,040	
Belluz T R	5,685	
Bellwood E	14,283	227
Belmas A	2,699	
Belmas D J	6,986	
Belmas D P	25,203	14
Belter L E	28,484	431
Belton D A	32,305	1,292
Belton K	17,843	12
Belvedere E M	45,348	135
Belyea B R	17,161	
Belyk R C	23,738	427
Belzer C J	12,230	
Ben M	19,883	
Benard M J	16,047	
Bencsik J	21,637	
Bender E	28,322	755
Beniston S	12,304	
Benjamin H G	44,281	1,019
Benn E	15,863	
Benn P	29,336	2,162
Benner E H	19,782	
Bennett B L	8,260	14
Bennett D	31,519	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Bennett D D	20,020	
Bennett D K	32,472	
Bennett E J	21,364	
Bennett E L	29,125	
Bennett F L	31,337	
Bennett I L	18,234	
Bennett J D M	21,090	
Bennett L A	1,244	111
Bennett L M	26,792	
Bennett M S	17,397	
Bennett P L	8,125	
Benoit E M	20,461	
Benson B	14,233	
Benson C	1,430	31
Benson J M	14,054	
Benson K I G	83,883	3,231
Benson R	19,657	
Benson R	28,564	292
Bent R G	21,695	
Bentley M R	8,679	126
Beraldin G	18,411	
Berard D	9,618	
Berden G G	27,303	
Berezowsky T	21,074	
Berg C M	5,550	766
Bergen D	8,930	
Bergen J	32,349	6
Bergen J L	16,803	872
Bergen S C	16,696	
Berger B	1,466	
Berggren R W	25,730	700
Berglund E J	11,538	
Berglund S A	17,354	184
Bergman J H	20,333	198
Bergman K	8,622	179
Bergman S D	16,953	
Bergman S H	13,499	15
Bergstrom A	18,285	
Berkes M	19,741	
Berkey G G J	21,766	
Berkey J E	26,337	192
Berkmann E R	31,112	85
Berlinguette M	19,788	
Berman D	22,406	125
Bernie M	2,134	
Bernsohn K	803	
Berry J R	11,913	
Berry K K	31,112	1,133
Bertalan L H	18,159	
Berthiaume R E	20,870	
Berti M G	19,709	
Bertoia J R	10,715	
Bertram E	19,640	
Bertrand D	17,337	
Bertucci S	19,531	
Berube G A	47,107	257
Bespflug E N	10,602	391
Bessuille E T	28,521	
Best E M	17,778	
Best K C	28,273	
Beswick J L	12,628	
Betkus M E H	27,533	1,372
Bettison G T	1,496	
Betts K A	13,965	960
Beugh J W	26,160	
Beulah J	20,636	73
Bey R	24,990	878
Beyeler G E	4,424	
Bezak F	2,613	6
Bhagat R	5,840	
Bhangu R	20,725	
Bhayani J	16,631	
Biancin R J	19,429	
Bickerton B J	1,805	22
Biddlecombe A	14,892	
Biden E	30,946	
Bidwell S	9,742	
Bielech M J	14,640	
Bigg L	17,533	
Biggar D M	10,895	1,111
Biggar M A	31,112	2,512
Bigham M	2,866	19
Bignell D S	18,761	12
Bignell F D	33,314	37
Bignell J A	9,005	
Bignell R	18,859	
Bileski B J	21,825	237
Bilin A K	18,687	
Bilka J	3,501	671
Bilti M E	1,186	34
Binder E L	18,602	
Bingham P A	33,265	3,357
Birch K C	26,474	
Birch-Jones P M	40,627	1,222
Bird D	12,434	
Bird D	11,060	160
Bird P B	2,417	
Birk A	17,828	
Birkenthal B	13,458	
Birkenthal E A	31,539	848
Biro S	20,120	204
Birosh P L	18,872	
Birtles A C	27,992	2,478
Birtles P	11,183	1,356
Bisgrove M J	14,079	586
Bish R W	28,140	
Bishop A A	21,549	
Bishop A F	19,976	2,154
Bishop J M	28,422	
Bishop L L	18,184	205
Bissenden D B	16,813	159
Bissenden K	19,327	
Bito M S	11,173	
Bittancourt P	11,298	
Bitzer M H	27,488	
Bjornson C	17,649	38
Bjornson C J	16,639	
Black B A	13,069	440
Black C L	20,934	25
Black E P	25,767	418
Black W A	103,469	1,172
Black W W	48,325	213
Blackburn G M	35,710	3,211
Blackett G S	759	
Blackey K M	19,155	
Blackmore G A	14,192	416
Blackmore M	15,581	
Blackmore S	18,368	
Blaine R A	20,571	
Blair E E	16,297	
Blair F R	33,876	613
Blake C B	20,818	
Blake P A	27,992	2,793
Blakemore F E	27,663	1,258
Blaker E	27,193	
Blanchard E L	8,092	
Blanchard S	17,439	
Blanchard T	5,065	
Bland J S	88,907	6,226
Blanden M G	18,140	
Blaney B	10,246	608
Blannin D	14,500	
Blatherwick F J	88,968	5,998
Blay M J	13,265	22
Bledsoe M Y	33,356	538
Bliss G A	11,631	
Bliss H I	8,874	
Blogg S M	19,745	1,036
Blondin L	16,103	
Bloom W L	18,373	
Blower C	17,696	
Blows E L	18,792	
Blum T E	18,387	
Blum W	27,926	
Blumenhagen G	17,006	
Boake B	7,266	
Boal N	25,570	
Boatter L A	16,858	44
Bock E	18,074	
Bock W	19,456	
Boe D L	17,752	
Boechler L	9,039	14
Boehm B	22,320	894
Bogart I C	12,824	1,299
Boguzki M E	14,966	
Bohi K A	24,337	811
Bohn D L	19,046	480
Boileau A A	25,077	
Boisvert J S	17,417	
Boisvert P M	870	
Bol D I	20,777	
Bolding-Jones L C	28,036	
Boldt L	14,195	
Boldt P L	19,042	
Bolduc W L	54,074	8
Bolechowski J	37,963	2,335
Bolkowy B A	19,568	
Bolton D M	86,468	
Bolton L	9,037	
Bolton L E I	5,345	
Bolton P	6,898	
Bomba P A	18,282	
Bombardieri G A	27,184	171
Bondu L	964	
Bone S C	18,507	
Bonenfant C A	500	57
Bonfield D A	19,846	51
Bonham H F L	37,100	1,775
Bonneau K	18,133	
Bonneau P J	30,632	1,095
Bonnell P	1,585	199
Bonnett S K	2,326	113
Bonny E B	40,980	789
Bonny J	23,281	
Bonogofski R M	19,822	249
Bonsor N C	12,184	
Bonter K L	24,582	
Boon E C	20,621	
Boon S	16,565	
Boone A	17,965	
Boone L R	16,796	
Boorman G W E	13,851	274
Booth D J	13,523	6
Booth J M	24,561	
Booth K C	20,790	
Booth K G	22,769	217
Booth P J	24,928	
Booth R W	18,333	
Booth W A	15,203	
Booth W O	56,580	2,002
Borbely S	319	
Borch M C	28,964	
Borch N	980	
Borgundvaag A	1,039	
Borgundvaag S A	23,823	274
Borloz C J	21,911	12
Bornholdt H A	21,739	
Bornholdt M E	16,193	
Borstel G W	10,884	
Boscoe K J	19,328	
Bosscha M	7,186	58
Bosse J M	15,027	521
Bossert G E G	18,642	
Boston R	19,577	
Botkin D W	31,112	1,444
Botting D A	16,482	
Bottomley G	22,410	
Botz G	20,020	
Bouchard A	18,865	
Bouchard G	17,632	
Boucher F	26,468	
Boucly J P	20,827	
Boudreau G J	9,740	
Bouey B L	2,145	
Boughey L J	19 829	
Bouillet P R L	21,304	26
Boultbee S D	28,577	930
Boulton R H	20,246	
Bouma L M	15,481	
Bourdages A	22,911	
Bourdon S M A	17,418	
Bourget M J	18,085	
Bourke G	17,337	
Bourke O A	7,615	279
Bourne R T	25,629	200
Bourquin J R	22,215	151
Boutilier G L	10,683	
Bowack K J M	14,740	
Bowden J	17,632	
Bowden M L	4,013	
Bowden R J	18,710	
Bowen S	19,663	
Bower W M	11,251	
Bowerman G	19,884	
Bowes C	22,120	337
Bowes L L M	12,254	
Bowes M A	18,963	
Bowes P A	17,319	
Bowick P R	27,661	134
Bowles L L	17,097	
Bowles R M	12,114	
Bowman C	9,706	
Bowman R G	43,152	11
Bowser F D	26,163	
Boyce H E	17,710	
Boychuk R V	31,112	
Boyd C T E	5,744	
Boyd J	19,044	
Boyd J	29,137	
Boyd J W T	4,296	
Boyd P M	6,395	
Boyd V	19,630	
Boyd W N	40,488	1,421
Boyer H L	18,257	
Boyer M	10,809	
Boyer R K	19,085	
Boyle E M	17,217	
Braathen D	16,534	
Brabander G	16,547	
Bracey B A	26,289	
Brach N	3,434	
Bradbury M L	17,975	
Bradley A	10,060	208
Bradley A M	21,129	14
Bradley C P	9,844	
Bradley D G	17,891	
Bradley E	31,112	623
Bradley E M	34,736	1,768
Bradley M	9,224	
Bradley V M	2,947	5
Bradshaw K	19,420	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Bradshaw L	19,142	
Bradshaw M V	15,554	
Brady F M	27,740	
Braid M	6,255	
Braithwaite D V	22,179	581
Brand R N	23,246	552
Brand S M	13,636	348
Brandon B A	14,443	438
Brann J A	11,277	7
Branson J L	10,743	
Branson S	6,043	
Brar J	18,691	
Brassington J	22,554	514
Brauer G W	29,414	1,710
Brauer S J	3,887	
Braun B F	31,290	3,354
Bray H B	31,112	356
Bray R E	19,051	
Breck K	20,064	
Brecknell A C	13,697	
Breel P M	61,498	8,686
Bregeda J L	5,170	
Breis L	22,639	
Breitkreuz H	31,497	
Breitman O	2,724	
Breivik C	7,672	
Breivik M	20,892	
Bremer F	8,471	70
Bremner L J	19,529	
Brennan H H	1,784	
Brennan J	22,141	
Brennan J H	30,653	363
Brennan J R	21,876	
Brennan M G	19,924	
Brennan S B	16,403	
Brennan W	39,877	
Brereton S E	18,787	
Breshears S A	21,978	
Bresser M E	30,944	
Breton N J	34,605	1,367
Brett A P	20,015	
Breu D W	20,182	
Brewer D L	17,512	
Brewer E	28,123	765
Brickwood N H	17,753	
Bridge J A	18,329	
Bridge P	6,548	
Bridgen C J	25,681	7
Bridger A J	312	
Bridger J L	18,661	
Bridges A	17,117	
Bridle S P	13,840	133
Brigden S G E	17,149	101
Briggs A H	15,260	
Bright B S	35,028	
Brimblecombe M	16,332	
Brindle B	28,011	616
Bristowe E A	35,197	3,005
Broadhead M	11,944	
Brock D P	10,268	
Brock G L	28,303	7
Brock I M	31,772	2,853
Brockett B R	23,393	
Brockett M M	27,628	180
Brodie C A	16,794	308
Brodie F	20,549	
Brodie M	2,796	
Brodie M	25,916	386
Brodie M C	18,260	
Brodie M E	6,928	1,028
Brogden R W A	27,520	
Brook A J	28,465	1,385
Brook N M	20,804	
Brookbank P K	18,186	
Brookes J E	25,737	144
Brookman V A	13,412	1,720
Brooks D E	2,980	
Brooks D J	21,118	
Brooks D M	19,403	15
Brooks J	31,636	51
Brooks M	5,985	10
Brooks S	5,456	200
Broom E	14,449	
Broom J	29,353	
Broomsgrove S	15	
Brose B J	15,287	1,354
Broste P A	24,888	
Brottvick A	27,235	
Brough M M	20,613	
Brouillette S	23,694	
Brouwer G E T C	31,112	228
Brown A C	21,856	43
Brown A L	6,284	
Brown A M	28,142	451
Brown A R	19,087	
Brown A R	27,424	
Brown A W	49,320	
Brown B J	20,566	
Brown B L	22,052	
Brown C	14,295	
Brown C A	16,039	
Brown D	540	
Brown D C	7,132	
Brown D J	24,563	
Brown D L	19,419	
Brown D L	13,476	2,058
Brown D L	27,735	1,525
Brown D M	28,685	1,747
Brown E D	17,331	
Brown E J	20,428	
Brown E R	7,558	
Brown G A	1,463	
Brown G G	18,866	
Brown I L	17,273	38
Brown J	14,334	
Brown J A M	19,265	
Brown J C S	9,193	
Brown J D	27,900	
Brown J E	19,232	
Brown J L	16,575	
Brown J M	27,157	
Brown J S	32,023	945
Brown J W	19,895	
Brown K	3,866	
Brown L	19,460	
Brown L	12,171	
Brown L B	11,982	
Brown L M	17,891	298
Brown M C	31,112	636
Brown M E	18,998	
Brown R	3,692	
Brown R I	16,896	54
Brown R L	18,260	
Brown S	15,284	
Brown S	26,180	63
Brown V	31,627	759
Brown W J	18,627	
Browne A M	18,834	6
Browne M S	31,112	328
Browne-Archer V E	27,285	
Browning C A	26,804	142
Brown-John M A	1,696	
Brownlee G I	3,749	
Brownlie L J	12,518	
Brownsey M J	720	
Bruce D G	16,905	
Bruce E A	27,368	
Bruce G M	21,225	
Bruce J L	2,846	
Bruce P L	17,887	
Bruce S M	13,424	364
Bruce T J	30,244	1,123
Bruchmann F R	20,334	
Bruehler R	28,196	1,732
Bruels P M	31,112	337
Bruneau D	707	
Bruneau S	16,984	1,836
Brunsgaard J	14,664	
Brunstein M	12,524	
Bruyel A	1,428	
Bryan J M	11,652	
Bryant C L	19,094	
Bryant J K	17,647	25
Bryant V M	19,876	
Buburuz D	2,581	
Buburuz E	30,676	223
Buburuz R P	3,617	
Buchan R E	22,235	
Buchanan C M L	30,019	21
Buchanan R N	19,170	
Buchanan S A	31,772	2,123
Bucholz V	11,627	
Buck S J	1,952	
Buckingham M	2,172	
Buckle R H	1,038	
Buckley C	57,895	2,141
Buckley R E	8,448	
Buckley R M	18,050	
Bucknell M	14,320	
Bucsis A	21,016	
Budd A R	18,873	
Budd C J	18,965	
Budd C L	20,434	
Buhler E	21,501	
Buhman E L	17,234	
Bull H	19,512	
Bullen M	18,764	51
Bulloch J	17,244	
Bullock S J	27,771	
Bulmer P J	17,808	
Bulwer N	27,086	192
Bunt S	11,636	
Burbine M J	14,474	13
Burch E B	26,123	
Burchill J E	22,215	111
Burden J K	23,044	
Burdon S	16,057	
Burenski D E	32,948	
Burgess D G	18,103	
Burgess M M	17,335	
Burgoyne F B	30,035	764
Burgoyne J L	21,992	336
Burgoyne T J	6,232	138
Burk J C	1,652	
Burke M H	21,066	
Burke N A	18,846	
Burke N P	30,728	616
Burkett R P	20,492	
Burki P L	5,795	
Burleigh B	16,679	84
Burnett W S	19,272	
Burns B	4,404	886
Burns D H	20,351	
Burns E A	18,628	
Burns J E	35,509	2,007
Burns M	27,894	
Burrell B H	16,706	
Burrell V C	18,859	
Burris R F	27,047	123
Burrowes W D	47,031	
Burrows A M	18,181	
Burt P A	9,756	
Burton A D	17,905	
Burton S M	20,769	175
Busby O	4,694	
Busch F T	16,205	
Busch R	4,048	191
Bush B A	28,030	2,865
Bush H	21,471	
Bush M	17,394	
Bush S J	27,899	
Bush V	17,305	
Bushaw I M	23,702	239
Busnardo B I	8,545	180
Buss P G	20,038	
Bussiere L	7,506	1,026
Bussiere V A	27,511	
Butcher B L	4,979	149
Butcher L M	3,102	
Butcher P A	17,811	
Butler D M O	4,220	
Butler H	6,653	
Butler I	26,386	
Butler J	27,415	267
Butt B M	14,369	
Butterfield S	17,680	
Butts D	16,493	
Butturu S P	20,474	
Butula A	6,915	
Buyer J M	8,093	
Bye N H	999	
Bylsma A J	17,167	
Byrd A F	10,960	
Byrne P	18,491	
Byron D R	23,948	
[illegible]stedt S M	20,396	
[illegible]abarlo R	19,773	
Cadelina P L	20,395	
Cadieux D	12,947	84
Cadman T	23,396	311
Cadogan G W L	26,143	71
Cadogan J	27,385	
Cadwallader F M	17,632	
Cailao T C	15,206	
Cain F J A	20,060	
Caine L E	17,311	
Cairns J B	16,641	1,398
Cairns M H	18,164	
Calam R E	20,099	
Calder E	991	
Calderwood C	18,753	
Caldwell D	25,179	
Calhoun J P	592	75
Calla L M	14,443	
Calla S	19,106	
Callander D M	13,004	
Callick J E	18,430	
Callow E C	14,242	
Camara Y F	16,592	
Cameron D J	2,790	
Cameron E C	19,137	
Cameron M V	19,496	
Cameron R L	33,204	650
Cameron S L	18,181	
Cameron V R	10,056	102
Camire B A	17,632	
Campbell A G	28,765	2,173
Campbell A J	19,388	
Campbell A M	5,704	
Campbell C	7,311	44
Campbell C	18,129	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Campbell D J	22,071	
Campbell D L	17,673	
Campbell E	22,796	276
Campbell E J	26,747	18
Campbell F O	30,166	11
Campbell I E	17,317	
Campbell J	17,653	
Campbell J A K	35,746	
Campbell J E	3,821	221
Campbell J L	17,521	
Campbell K A	14,166	
Campbell K M	18,998	7
Campbell L G	17,148	
Campbell L H	19,473	
Campbell M G	17,726	
Campbell M K	19,118	
Campbell M V	17,752	
Campbell R M	24,872	
Campbell R S	21,666	
Campbell S M	14,413	
Campbell S M	2,771	
Campbell V	19,208	
Campeau E A	10,989	92
Cane H M	18,066	134
Canessa M I	20,408	864
Canlas G V	24,336	
Canlas J	8,453	282
Canning H D	9,110	878
Canning P E	8,780	380
Canning V	15,101	
Cannon M B	7,863	
Cantelon J W A	29,207	108
Cantrell D	25,049	2,400
Capaldo N	18,579	
Capewell C E	8,869	254
Carballo S K	28,558	
Carballo V	27,798	
Carbert V	16,398	
Cardiff G D	66,575	20,369
Cardin T A	11,515	
Cardinal D E	18,992	
Cardinell L M	21,008	
Cardno D	19,341	
Cardno E L	19,841	
Cardwell D	10,893	
Carey E F	28,021	39
Carlaw D J	19,509	534
Carlson C L	20,768	
Carlson E L	2,025	
Carlson G M	18,064	
Carlson H D	18,254	
Carlson P J	31,772	1,502
Carlton N S	15,933	
Carman D M	280	65
Carmichael J A	46,708	465
Carmichael L A	7,773	
Carmichael R A	17,831	
Carney K	15,914	
Caro M M	21,170	
Caron T	7,395	
Carpenter E M	20,171	
Carpenter S A	17,632	
Carr C C	17,253	
Carr D C	17,010	
Carr J	6,227	
Carrie P	18,015	
Carrier R B	8,022	
Carrington G	17,733	
Carrington H T	11,601	
Carroll S	23,982	
Carrow A	3,282	116
Carry W J	8,806	
Carson M M	17,389	
Carter G G	23,540	
Carter K G	17,889	
Carter M B	12,903	
Carter M L	16,405	22
Carter O A	20,042	4
Carter P	10,088	
Carter S	820	
Carter S J	16,429	
Cartwright W L	17,931	317
Casanova R G	28,327	
Case E	4,483	
Case E	8,291	
Casey A P	28,861	1,523
Casey R	2,618	
Cashmore A A	73,042	
Caskey E	336	51
Cassidy E M	18,070	
Cassidy J M	15,728	986
Cassidy K M	34,475	3,290
Cassidy P	53,578	3,481
Castillo B M	5,711	
Castle L M	19,887	
Caswell C R	17,322	
Cathcart M H	26,627	

	Salary $	Travel $
Cathro A G	19,374	
Cato N K	15,384	414
Caton S	35,607	729
Catt F O	34,812	
Caulien J M	23,923	
Cavalli C G	14,501	
Cave C L	9,808	
Cave N L	339	
Cave S	15,025	
Caverhill J W	1,313	
Cavers D M	19,668	1,530
Cawston E H	26,264	26
Caywood C	1,906	23
Cellik J A	552	51
Cerecedes E	24,296	
Chadwick P E	17,632	
Chaillee S	17,344	
Chaldeos T	18,315	
Chalke A	26,192	112
Chalupiak W	21,829	
Chamberlain E	27,983	314
Chamberlain H G	16,616	
Chamberlain N	5,186	
Chamberlain T L	17,899	
Chamberlayne R K	24,838	123
Chambers C	14,948	
Chambers P	6,183	
Chambers R M	41,844	676
Champion D R	18,476	
Chan A	21,370	
Chan B	22,598	
Chan B J	11,122	
Chan C Y C	4,603	
Chan D	15,548	
Chan D	10,029	
Chan D	21,600	
Chan D T K	27,769	
Chan E A	30,184	
Chan E P F	28,039	
Chan J	17,910	
Chan J T	26,800	
Chan K M	27,666	
Chan K M	19,013	
Chan L L	26,984	195
Chan P	17,322	
Chan R W	14,132	301
Chan R Y S	29,683	
Chan S C	26,152	133
Chan S C	37,862	409
Chan S H S	16,519	
Chan S L	5,867	
Chand K	19,751	
Chand N	18,328	
Chandar P W	19,389	
Chang C	11,502	
Chang E L C	28,326	
Chang I	17,739	
Chao C	19,318	
Chao C	81,102	
Chapell J I	9,857	
Chapman B A	18,849	
Chapman G C	19,656	
Chapman J L	18,721	
Chapman K M	18,459	
Chapman L A	9,448	7
Chapman R E	24,717	2,619
Chapman S A	11,519	176
Chapple A J	32,156	219
Charest M M	18,446	13
Charleson H J	13,219	
Charlesworth G E	27,071	
Charlton J D	13,860	
Charsley E	14,277	337
Chartier R J R	28,235	
Charyna L E	18,260	
Chasse M T	18,702	7
Chatton M E	29,802	93
Chaudhry M	19,441	
Chaytor C W	17,947	
Chen A S W	21,856	
Chen C	31,772	
Chen M	29,311	15
Chen R	21,697	
Chen R Y	29,336	11
Cheney A P	25,457	69
Cheng C	5,190	
Cheng P	25,674	731
Cheng P M	7,514	
Cheong J A	8,430	
Cheong V	18,515	
Cheperdak J	26,501	
Chequer F A	27,428	
Cherewick C J	9,729	
Cherkas S V	19,099	
Cherniak S	11,570	
Chernoff A A	5,255	6
Chernoff I W	28,378	

	Salary $	Travel $
Chernysh J M	16,165	
Chesterman M	17,232	
Cheung A	19,848	
Cheung C	15,757	
Cheung J	25,575	
Cheung J C K	30,127	1,633
Cheung M S L E	27,912	
Cheung S F C	19,205	
Cheung W S Y	18,349	
Chevalier P	17,695	
Chew B	30,469	
Chew E	4,704	
Chew M R	31,772	2,469
Chicoine D R	25,470	
Chief W J	21,077	
Chin A	14,973	
Chin C V	14,419	
Chin S	14,994	50
Ching C	14,086	
Ching H	19,401	
Chinnapen F E	20,313	
Chinnapen Y	29,629	
Chinner D E	14,126	356
Chisholm K	22,738	
Chisholm K F	15,887	
Chisholm L R	26,528	134
Chislett J I	15,373	
Chittick M K	28,896	
Chittick T	19,321	
Chiu M W C	23,769	15
Chivers N B	7,002	
Cho E	17,502	
Chohan R	2,008	
Choi G K	5,864	
Choi K W L	13,920	
Choi M	1,011	
Choi P P W	29,675	20
Choi S M	86,917	
Chomcey L	19,220	
Chong H Y	29,411	13
Chongping C A	19,053	
Chorney I M	20,625	
Chorney V	21,722	
Chornick D A	29,106	148
Cho-Sik J P	28,749	3,380
Chou C	23,447	194
Chow B	17,958	
Chow D K	27,739	
Chow J K C	28,828	
Chow L	13,656	
Chow L	8,218	
Chow M	27,841	
Chow M	29,336	169
Chow M	17,382	
Chow W C	30,147	
Chow W C K	14,809	
Chowaniec F	31,112	323
Choy B K K	27,801	
Choy W P	13,211	
Christ G D	18,189	
Christensen J	231	
Christian K L	26,336	732
Christian L	30,959	307
Christian P	11,682	
Christie L	16,328	
Christie T B	18,995	
Christien M L	17,274	
Christman J J	28,749	1,536
Chu H	1,246	
Chu W	17,650	
Chuchman A	13,759	142
Chui L Y P	21,655	241
Chui P	15,560	
Chung E	28,811	1,853
Chung H N	3,044	
Chung-Fat Y K T	28,669	8
Chura J	12,760	
Church J	23,405	
Church J E	17,311	
Churchill E	17,881	185
Churchill P C A	12,583	11
Ciancio V	18,050	
Cillo M D	15,130	
Cindrich L G	5,340	147
Civitarese D A	5,554	
Clack L R	18,160	
Claffey E M	19,100	
Clague H A	18,596	29
Clairmont J S	18,705	46
Clancy M G	27,188	
Clark A I	25,508	41
Clark A M	45,312	
Clark C D	22,280	
Clark C M	71	
Clark D E	17,808	
Clark D P	17,822	
Clark E	15,385	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Clark E H	17,108	
Clark E O E	32,251	1,029
Clark G	18,125	
Clark I	23,665	122
Clark J	25,449	
Clark J T	17,864	
Clark K	24,869	
Clark L G	13,496	
Clark L L	17,708	
Clark M R	7,142	
Clark N A	27,225	
Clark R C	510	
Clarke C	13,646	
Clarke C D	20,557	
Clarke D A	83,398	1,718
Clarke E M	19,148	
Clarke E S	17,148	
Clarke I	18,068	
Clarke J L	17,506	
Clarke K	3,033	614
Clarke M	17,340	
Clarke P H	27,499	7
Clarke V	14,478	
Clarkson C A M	5,283	
Clarkson E M	30,632	389
Clarkson G	585	
Clarkson L J	26,163	863
Clarkson N D	25,903	2,704
Clarkson S	16,291	278
Claudio E	19,546	
Clayton M K	11,325	277
Cleary D E	8,147	
Cleave S J	21,685	
Clegg R E F	16,323	
Cleghorn J E	16,514	
Clement G S	23,163	657
Cliffe L M	34,076	279
Clifford H C	2,772	
Clifford H M	20,403	
Clifford S	6,989	
Cline B	20,367	185
Clingwall J	17,243	37
Clive S F	27,340	
Clothier C L	28,913	450
Clough I M	9,715	
Clough L	24,954	779
Clough M M	21,323	14
Cloutier M	25,914	141
Clowater F	19,835	
Clubine S V	18,706	
Clugston B C	19,372	
Clunas A G	27,999	
Clyke C D	18,009	
Coad B	14,175	
Coady W L	29,336	227
Coates J D	18,370	
Coates M	44,912	1,561
Cobb J J	21,174	57
Cobban E L	19,568	
Cochran C L	19,363	547
Cochran D L	3,711	
Cochrane G K	6,967	14
Cochrane V E	21,716	609
Cocking J	27,058	178
Coder E G	17,926	46
Cody J M	17,555	
Coe C	2,461	
Coe D K	29,210	423
Coe H	18,100	
Coello A R	29,223	540
Coffey H E	7,861	
Coggan A	274	
Cohen A A	27,740	
Cohen D F	11,775	
Cohene L S	45,528	607
Cohene S	10,345	
Colarch F M	17,260	173
Colbeck J L	19,314	
Colby G L	15,796	
Coldwell C	16,082	
Cole S A	17,289	
Colebrook E M	17,911	
Coleman N A	17,728	
Coles B	10,934	
Coles L J	9,740	
Colgan D J	31,319	3,888
Coljee J	21,079	217
Collart S K	17,824	105
Collecutt R H	22,854	407
Collette G	8,675	
Colliar D	17,239	
Collier D	8,722	
Collings I E	24,114	
Collings S	16,915	
Collingwood D	30,320	1,705
Collins C E	6,189	
Collins D J	7,905	

	Salary $	Travel $
Collins F	17,838	
Collins J F	34,066	
Collins M J	17,265	
Collins M J	15,144	
Collins P	43,027	338
Collins R	1,952	
Collins W K	4,365	
Collinson E J	34,205	
Collis K G	27,739	998
Collison R S	18,260	
Colls M H	38,781	1,264
Collum F H	14,119	
Collum L D	18,801	
Colonel G L	13,461	501
Colp M S	18,915	
Columbus A	18,717	
Columbus F R	9,073	104
Comeau E M	15,873	
Comeau S L	17,412	
Comfort E	1,842	146
Comfort J N	15,256	180
Comninos T	18,449	
Compson H	21,517	
Condon L L	18,592	
Condos C	16,677	
Conkin S J	20,879	
Conlon M A L	22,796	345
Conn V	16,267	458
Connaghan S M	33,596	706
Conner E M	26,801	
Conners P A	26,114	
Connolly A	3,880	
Connolly B	9,319	
Connolly J J	20,284	
Connor D	8,828	
Connor M L	26,332	331
Connors J A	23,271	238
Conroy R L	18,041	
Contonnes J	26,754	
Conway L	2,967	
Conway R	3,428	
Cook C L	21,869	157
Cook D	15,271	
Cook G J	28,656	
Cook H L	20,863	
Cook L D	26,984	404
Cook M G	28,033	
Cook M J	19,269	
Cook N N	11,263	
Cook P J	22,036	
Cook R G	25,453	371
Cooke D	4,168	
Cooke I E	39,098	2,691
Cooke J V	19,561	
Coolin V R	20,773	
Coombe D G	[illegible]	733
Coombes M	[illegible]	260
Coombes T M	20,084	
Coone W	19,235	
Cooney F G	19,826	
Cooney J	16,962	
Cooper I	20,282	
Cooper I	17,685	
Cooper M D	18,359	
Cooper N M	18,109	
Cooper S	11,677	
Cooper T G	17,992	
Cope S L	27,247	
Copeland D A	6,219	
Copeland E	19,220	
Copeland L D	27,800	225
Copeland L G	11,758	
Copley B D	4,089	410
Corbett B J K	21,165	3,196
Corbett D	9,873	
Corbett D G	16,937	
Corbett M J	12,082	855
Corble D L	4,551	
Corby S	1,381	
Cordoni R M	27,551	
Cork J K	13,913	
Corkery B A	17,891	
Cornelio E P	18,453	
Cornelio N	28,466	
Corner A E	27,908	325
Cornfield H E	16,900	133
Cornick M E	19,826	
Cornish J E	22,922	
Corrigal D G	25,161	
Corrigall M J	27,047	927
Corrigan I N	12,131	215
Corwin C F	27,992	
Cosens M	16,169	
Coss N C	17,910	
Costello-Grayson J	39,009	
Cote A	15,042	
Cote E A	17,315	

	Salary $	Travel $
Cotton R	25,216	
Couch J T	28,896	
Couch S C	20,093	
Coughlin G J	18,354	
Coulson L	12,182	
Coulter B	26,808	
Coulter D	1,199	103
Coulter E M	28,912	1,193
Coulthurst S A	18,583	
Coupe L M	17,555	
Coupe S G	5,719	
Courtemanche D	961	
Cousins F	28,775	
Covey E T	28,406	774
Coville B N	18,244	
Cowan L	26,896	1,425
Coward D R	6,319	
Cowell A B M	18,282	
Cowie J A	8,495	
Cowie J M	3,529	
Cowie N H	17,862	
Cowin F M	677	
Cowper-Smith G J	12,031	
Cox B H	20,093	
Cox B J	14,961	405
Cox C	17,249	52
Cox E A	28,835	
Cox J L	19,731	
Cox P R	18,718	
Cox R J	3,938	
Cox S E	18,921	
Cox S L	8,634	986
Cox T	17,013	
Cox T W	31,070	958
Coy N M	14,697	197
Coyle B A	24,818	1,471
Cozzolino M A	4,804	
Crabtree J	17,881	450
Cragg B	16,334	
Cragg P	17,125	
Craig D L	5,585	
Craig D W	18,415	
Craig M F	17,632	
Craig R C	19,084	
Craig R E	26,264	1,110
Cramp W H	16,525	
Cran D S	31,112	676
Crane J M	27,728	23
Crane L M	50,100	5,509
Crape S M	19,616	996
Crassweller B I	17,586	
Craveiro D M J	17,812	
Craven B L	16,252	
Crawford C E	22,702	
Crawford E H	20,596	
Crawford E M	26,246	
Crawford H A	19,962	38
Crawford J	1,728	
Crawford J	3,266	
Crawford K J R	6,925	44
Crawford N	17,055	
Crawford R	4,444	
Crawford R M	25,037	933
Crawford V D	20,326	1,268
Crawford Z L	15,947	
Creamer A M	30,656	
Creamer R	3,725	72
Creasser J	21,468	
Creightney A	16,555	1,088
Crerar M	23,346	
Crew S	27,047	322
Crewe M	7,921	
Crichton C E	5,076	
Crichton J	17,230	
Criggie M	19,472	
Crighton D F	17,475	
Crisp T	13,236	
Cristofoli A I	19,560	38
Critchlow R R	13,857	
Crockford E	21,729	
Croden E	21,956	
Croll J	16,355	
Cromarty J	16,717	
Crombie M	5,241	
Cromer G J	13,063	147
Crompton S	5,169	
Crook M	13,167	
Crook M M	3,119	98
Crosby R N	29,355	
Crosby S G	27,466	673
Cross C W	22,874	745
Cross D D	18,971	7
Crossland T	19,505	
Croteau R J	22,287	
Crow L C	19,107	
Crowley V M	18,260	
Crozier-Smith D L	17,516	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Cruickshank M D	6,529	
Crumley E A	12,282	
Crump E	15,068	
Cruz M L	28,227	128
Cruz-Verde J K	28,492	
Csiszar M	3,313	
Cubangbang L C	16,288	
Cudmore N	8,376	
Cue B J	25,812	1,280
Cue L	37,672	
Cui T C	70,954	22
Cullen B L	3,948	312
Cullen D C	14,783	
Cullen H D	9,751	
Cullen J A	20,010	
Cullen V E	29,059	
Cumayas B	16,078	
Cumberland S	15,510	
Cumiskey B	5,927	
Cumming A I	16,106	
Cumming M A	18,184	54
Cummings K L	22,057	884
Cunningham D	16,914	
Cunningham E	18,092	
Cunningham L M	13,999	267
Cunningham P C	26,332	
Cunningham S A	1,664	
Cupples M	20,526	
Curpen N	18,693	7
Curpen P J	26,932	
Curr L J	2,813	459
Curran L	12,320	
Currie N D	11,506	2,257
Currie R	28,358	93
Currie-Smith A J	17,342	
Curson A E	16,338	
Curtain E R	24,159	
Curtin M	13,426	
Curtin S J	26,188	
Curtis C A	28,843	207
Curtis E	28,284	181
Curwen J D	30,632	764
Cuthbert N C	17,994	
Cuthbertson J	20,053	
Cutler A	15,162	1,210
Cutler H J	24,114	811
Cygan E	919	
Cyr E J	27,138	
Czeto A I	28,046	1,533
Czink S J	2,372	
D'Agostino E	17,632	65
D'Ambrumenil E	15,952	18
D'Andrea L	25,932	77
Dacosta S	24,341	
Dacres D A	18,286	
Daechsel D K	24,573	
Dafoe E D	12,592	
Dagg G	17,915	
Dahl L T	28,640	535
Dahl N	20,153	
Dahling H M	41,515	723
Daignault A A	22,436	
Dakin R C	26,485	
Dale I H	26,452	
Dale J C	15,781	512
Dale S	5,055	
Dales W C	29,336	169
Dalgarno M M	28,072	431
Dalrymple D W	18,546	
Dalrymple J I	18,545	
Daluro P	19,649	
Daly M L	7,637	
Daly S	16,299	
Daly S M A	19,287	
Dalziel B M L	16,947	
Dalziel T	2,944	
Damaso N F	19,483	
Damer H A	19,347	
Damon M J	17,699	
Danallanko L K	15,395	504
Danderfer R J	43,573	107
Danesin R	15,709	
Daniels R N	18,745	
Daniels S M	19,166	
Danielsen K	16,218	
Danroth A M	18,267	
Darby O J	20,180	
Darin C J	16,181	
Darling S J	19,533	
Dart W E	25,370	
Das S	5,540	
Dash F	21,329	
Dasoff S M	25,800	46
Dauk C H	16,420	
Daum K M	1,961	
Dauncey B M	3,016	
Davey E D	19,369	
Davey H T	17,905	
Davey I C	19,748	
Davey M	17,104	
Davey P	8,568	
Davidson B	1,000	
Davidson F G	28,137	
Davidson G R	16,082	
Davidson J	2,041	
Davidson J C	21,056	
Davidson N A J	28,385	485
Davies D J	33,632	
Davies E	17,200	
Davies G	22,812	1,304
Davies H G	16,750	155
Davies K L	7,859	409
Davies K M	31,112	2,464
Davies M	17,236	
Davies M E	12,020	
Davies V A	43,560	1,669
Davies W E	33,596	616
Davies W J	1,135	
Davis B L	30,117	18
Davis B R	29,192	
Davis E	11,084	
Davis G A	24,716	345
Davis J A	17,837	
Davis J L	21,451	
Davis L	12,686	16
Davis L W	44,378	2,014
Davis P	22,540	836
Davis P C	33,596	1,175
Davis R C	17,906	
Dawdy E P	17,548	
Dawe M C	1,471	
Dawes J M	33,214	1,435
Dawood N	1,209	
Dawson D	22,201	12
Dawson G B	18,440	
Dawson K D	24,199	28
Dawson M	18,337	
Dawson M D	6,772	
Dawydiak W S	27,290	
Day C	17,398	
Day J	28,742	
Day J	1,271	
Day M J	10,448	
Dayal G	20,973	
Dayupay C	4,110	
D'Errico F	22,181	
De Burger R J	54,584	8,367
De Mille M L	18,648	
Deacon D	17,198	
Deakin D G	28,853	148
Dean A	14,984	
Dean C M	16,231	7
Dean G M	282	
Dean L	905	
Dean P	1,175	
Dean R W	18,980	
Dean S	16,013	
Deane K	15,570	
Deans B J	42,384	
Deans G S	28,047	1,779
Deaville B D	37,100	264
De-Belen D	19,466	
Debeck E P	22,772	255
Debruyn B J	7,641	
De-Cerda M C	26,587	103
Deck D	24,375	
Defrae D	12,847	129
Defrae E M	19,253	
De-Goutiere A M	27,992	2,029
Degoesbriand B A	15,811	
Degraaf C	17,321	
Degrandpre J	17,832	
Degrazio M E	31,112	339
De-Haan J W	29,582	
De-Haan P	18,409	
Dehart M	472	
Delacroix J	25,270	
Delaney S	34,761	2,992
Delisle P	2,255	
Delorme G E	9,970	
Delorme G R P	6,690	
Delorme J P	21,696	
Delorme L	14,062	
Delorme M E	15,886	
Delozier C	33,362	641
Delves J	17,743	84
De-MacEdo J B	17,215	
De-Montezuma M O	16,288	
Demchuk C	7,026	
Demontigny E	18,943	
Demontigny O J G	33,701	
Den Boer A J	29,720	439
Denhoff E	44,117	1,119
De-Raadt M	16,984	
De-Siena V	19,223	
De-Silva R	30,281	2,295
D'Hondt G C	2,154	
Dennis D	30,853	226
Dennis L G	5,362	
Dennis S H	13,850	
Dennison D M	17,594	
Denny J E	1,768	379
Denny L D	7,728	
Densky S	331	
Densmore E E	31,772	125
Deol B S	17,951	
Deol J	17,861	
Deosaran H	28,095	795
Depencier K E	19,406	
Der M	18,826	
Derek W R	19,006	283
Derhousoff M	15,725	
Derrick I V	8,957	
Derrick J L	18,551	
Des Mazes E R	2,539	117
Desbois M	9,637	58
Deshaw W E	30,503	840
Deslauriers D E M	18,263	
Des-Roches L J	21,395	
Desroches D A	4,803	475
Deveau M C	11,536	243
Devereaux D J	8,470	
Devison R	9,722	
Devlin E L	16,292	
Devries A	45,360	6,399
Dewick M B	17,891	53
Dewolf R A	11,772	
Dey W F	30,737	
Deys C M	20,221	
Dhami S	32,156	
Dial R K	27,740	
Dibblee M W	17,234	
Dibnah A R	17,808	
Dick G W	27,134	
Dick L	14,377	1,466
Dick R E	30,739	
Dickerson B L	42,148	481
Dickinson B	19,484	217
Dickinson E	16,931	
Dickson J A	23,828	
Dickson J A	3,523	504
Diemert C	12,369	
Diener B A	27,575	
Dierick N A	5,962	
Di-Francesco L	19,148	
Dikaiou V	27,740	73
Dill G	285	
Dilley L	204	
Dillistone J	16,480	
Dillon S L	14,879	
Dines D E	33,209	7,549
Dinsdale J W	31,539	1,340
Diopita J	23,827	
Dirks W	25,668	781
Disanto A N	19,529	
Ditomaso A	19,654	
Ditomaso P F	28,124	
Dittaro D L	5,957	
Dixon L	10,748	
Dobell M J	28,304	321
Dobie M G	19,618	
Dobin R M	24,665	131
Dobinson B L	16,921	
Dobrich M	20,488	
Dobrijevic P	17,475	
Dobson L A	28,165	
Dodd A Y	24,092	
Dodd G L	13,501	1,358
Dodd I	4,881	
Dodd O M	25,654	
Dodd R	18,414	31
Doddridge D F	17,302	
Dodds J D	33,247	681
Dodds L	12,522	
Dodsworth F	28,984	171
Doduk L J	16,965	15
Doell C L	11,706	
Doering A M	28,045	239
Dohan E M	17,925	
Doherty A	16,007	478
Doherty M G	26,618	747
Doidge A M	17,969	
Doidge N M	10,971	
Doiron A L	17,365	
Dolman T L	18,597	
Dolzycki M	17,868	
Dombsky N	24,554	
Dominguez L	27,740	2,064
Donaldson D S	17,037	
Donaldson P G	15,634	197
Donaldson W	12,596	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Dong P	5,712	
Dong S	17,965	
Donley F A	9,027	
Donnelly M	19,810	
Dool D	18,189	
Doolan J A	20,276	33
Doolittle J L	18,704	
Doran M M	13,671	
Dorma M H	18,500	
Dorman H D	17,726	
Dorval M E	31,772	2,087
Dos Santos M Y	28,498	
Dosanjh G	18,878	
Dosouto S	12,412	
Dotzler L G	19,261	
Dougan C B	18,227	37
Doughty J H	41,252	
Douglas A J	20,726	388
Douglas B J	13,759	1,084
Douglas B J	37,434	41
Douglas C M	17,742	
Douglas J G	18,893	220
Douglas J O	26,680	493
Douglas J T	11,457	
Douglas K J	8,784	
Douglas L M	9,854	525
Douglas P	15,171	
Douglas R E	13,301	763
Douglas R G	15,506	
Doumont C A	14,642	
Dovano K	6,127	837
Dove C	16,207	
Dove C E	27,544	
Dow E	14,975	848
Dowd E L	12,220	
Dowler H B	18,160	
Dowler J A	24,507	707
Dowler J E	18,853	
Downes J A O	10,142	264
Downey C M	17,327	
Downey S	11,505	
Downey W	19,741	
Downie M	1,698	
Downie S C	13,725	1,335
Downing M J	31,112	1,385
Downs R S	5,321	
Downs W G	20,037	
Doyle B M	17,563	
Doyle K G	5,201	
Doyle M E	17,779	
Doyle R M	6,572	
Draeger T M	31,772	1,000
Drakulic L E	20,984	1,641
Dranchuk W D	8,111	
Draper P	850	
Draycott J M	27,263	
Drayton C A	9,577	
Dreat A M B	22,003	
Drebnosky F A	17,148	
Dreger J L	18,285	
Dreher J	18,508	89
Drennan J A	13,062	
Drennan M B	21,033	170
Dressler M J	2,710	136
Dressyman A H	4,157	
Drever A J	24,656	
Drew D	5,403	
Drew T S	14,380	347
Driedger V	9,933	
Drinkwater J	23,711	
Drinnan M V	28,134	14
Driscoll B R	16,750	
Driver H K	12,484	331
Drobot S	21,963	
Drodge C	18,544	
Drown R P	18,410	
Drynan D	3,235	
Drysdale H R	15,327	1,024
Dubas P S	73,774	4,325
Dubetz S J	11,921	
Dubois D L	17,239	146
Dubois K	668	
Dubois F	28,629	1,996
Dubois P	25,182	133
Dubroy N	17,818	
Dubuc M	21,809	
Ducayen R V	16,397	
Duch M E	17,452	
Duckworth U L	18,757	
Dudley J M	21,527	
Dudley T T	14,742	
Duff J	3,084	126
Duffield P G	19,880	
Duffy J C	9,574	
Duffy M	7,184	
Dufresne E E M	12,730	1,486
Duggan J M	17,535	
Duguay D M	9,724	
Duhamel K M K	19,991	10
Duignan D	17,108	
Dumas M	5,634	
Dumka T D	20,814	
Dumont J C	27,182	136
Dumont M L	11,616	951
Dumont R D	27,840	1,074
Dumere S	24,999	1,380
Dunbar S	17,912	
Dunbar S	19,391	227
Duncan A K	16,727	25
Duncan J E	21,309	
Duncan M M	31,112	520
Duncan N	13,577	
Duncan R G S	17,874	26
Duncan S E	3,209	
Duncan T M	21,795	
Dunderdale B A	18,446	
Dunderdale M	20,899	206
Dunford B J	34,961	4,150
Dunlop A M	26,876	
Dunn A M	10,961	40
Dunn L P	945	
Dunn V E	12,673	
Dunne H O	26,673	
Dunphy L C	29,518	
Dunstan V J	21,029	
Duranis P V	20,320	
Durie M C	27,381	
Durke I E	6,087	
Durnin P B	2,227	142
Durnion J	2,096	
Durovic R	19,650	
Duthie L A	19,147	
Duthie S L	14,896	
Dutka V F	7,944	911
Dutour S	18,099	
Dutt P	18,932	
Duxbury B J	27,571	56
Dwyer C A F	26,102	
Dwyer T L	17,092	495
Dyck A E	27,510	
Dyck F G	21,441	314
Dyck I N	31,112	563
Dyck L E	20,761	119
Dyck M	16,081	404
Dye C P	10,390	
Dye D L	10,431	
Dyke J M	26,528	170
Dyrland J L	22,705	157
Dyson M J	19,922	
Dziadyk S F	17,380	
Eacrett B L	2,836	
Eades J	14,663	
Eakin I E	17,891	
Eales B J	31,649	1,511
Earl V D	19,663	
Early F	6,062	103
Easterbrook C F	20,802	
Easton D M	6,822	
Eastwood S	14,061	
Easy F F	31,772	201
Eaton S L	8,574	
Eaves D	38,246	1,300
Ebster A	17,689	
Eby R	26,709	294
Eddy J	4,655	6
Edgar A A S	18,492	
Edge B M	2,667	
Edmonds D L	4,504	1,012
Edmonds C	2,908	
Edwards A	3,061	
Edwards A B	6,408	
Edwards E	8,772	60
Edwards L	12,923	
Edwards L M	18,423	
Edwards N J	26,999	1,273
Edwards O J	29,885	2,862
Edwards R A	26,109	96
Edwards S L	1,364	
Edwards S M	9,839	
Edwards W B	46,630	660
Eely N A	18,844	7
Egan R	33,979	
Egeland V J	15,740	
Eggen V J	14,414	
Egilson H	2,003	
Egilson V E	17,975	
Egilsson H	5,360	
Egroff P A	13,670	392
Eichler E	32,156	1,154
Eikenaar R	8,508	621
Eis C C	29,270	1,625
Eischen A	15,880	
Eisner M	13,024	1,229
Ekels L M	5,075	
Ekman J J	16,696	
Elam L	21,701	
Elbracht L M	21,413	190
Eldridge D	34,163	
Elfersh A	20,854	
Elford L	11,963	
Elgear P L	16,838	1,962
Elias C L	18,421	901
Elias M S	15,980	
Eliason E M	15,882	
Ell R B	22,187	2,392
Ellard K M	25	
Ellingson S G	30,541	
Elliot I M	13,741	1,636
Elliott M	10,563	
Elliott M L	1,363	
Elliott V M	27,992	156
Elliott W M	986	
Ellis L	42,345	7,240
Ellis L L	6,192	
Ellis R	4,175	
Ellis W J	22,298	
Elrick N D	617	
Elsner K A	21,574	116
Elston M E	6,222	
Elvertorp B	8,090	
Elves M O	19,605	
Elwood R K	60,840	1,766
Embree J M	22,833	
Embury G D	27,209	517
Emerson W	16,169	
Emery A	20,089	
Emery H	16,131	
Emery P M	18,537	271
Emlyn V	1,219	
Emmacen M T	5,245	
Emslie R D	48,764	1,707
Enage C	16,085	
Enarson D	11,596	209
Eng E S Y	11,566	
Eng J	13,671	
Eng M	2,420	
Engel B C	14,142	
Engerdahl A S	9,200	
England G D	46,490	1,055
English A	4,080	
English K W	6,402	
Engman D C	15,616	1,402
Ennis E D	18,980	
Enns A J	17,283	
Enns H E	31,701	
Enns K	9,236	76
Enquist G	13,865	626
Ens A	950	
Ens C A	4,357	
Epp G G	17,026	
Epp L M	26,750	1,908
Epp M	17,591	66
Epp O A	31,796	6
Epp R G	21,972	
Erdelcs I K	31,700	429
Erickson C J	31,983	989
Erickson D G	18,240	
Erickson E T	17,431	
Erickson W	3,514	
Erickson G J	19,589	
Erickson S	28,840	191
Eriksson C G	2,895	
Ernest D W	20,077	
Erwin F M	34,190	
Esguerra J	2,540	
Espeseth E	17,514	
Espeseth W L	13,192	
Esposito R	20,245	
Etches R B	41,020	620
Evans A	28,254	291
Evans A J	17,070	
Evans B	16,853	
Evans B J	6,742	
Evans B M	18,085	
Evans C	4,080	
Evans E M	8,940	
Evans J	14,192	52
Evans L	23,939	251
Evans L	25,590	1,677
Evans M B	32,257	
Evans M E	32,040	
Evans M L	3,425	
Evans R D	10,863	
Evans S P	17,891	12
Everard E	405	
Eves W E	32,108	1,895
Ewasew W T	67,981	
Ewen S R	10,144	
Eyford M J	20,867	
Eyre H	19,105	
Fane P	22,127	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Faber J F	18,333	
Fabres M	9,797	
Fahlman M A	25,977	145
Fair M	21,907	
Fairbrother E	14,174	76
Fairbrother J	25,487	1,817
Fairley B	26,817	
Favre Dubuc T M	15,495	
Falconer C L	24,665	
Falconer D C	34,736	92
Fallie J B	17,010	
Fallis C	21,477	
Fan P	26,208	2,960
Fane C J	19,563	
Fane L E	17,438	
Fane P C	18,071	
Farbridge R K	5,519	
Farid G	444	
Farina F	19,184	
Faris S V	28,265	497
Farmer C	2,900	
Farmer R	6,199	
Farmer S	12,020	
Farquhar D M	3,674	
Farquharson R A	25,461	214
Farquharson S R S	12,032	290
Farr F E	13,427	848
Farr J T	31,636	912
Farr M	9,552	
Farrally R	9,402	
Farrell J	15,065	
Farrell J V	16,638	
Farry J B	50,000	5,029
Fassbender H J	15,732	
Fast G	3,097	
Faucher G	16,420	
Faulkner G	4,572	
Favelle F	18,098	
Fawcett P	9,605	292
Fawley K F	27,009	4,935
Featherling D R	289	
Fedor J L	16,624	252
Fedorak S	3,089	62
Fehr S	17,805	
Feigel P F	78	
Feldhaus J M	5,366	
Feldman S	19,530	
Felton M H	1,192	
Fenner S	13,350	
Fennessy K M	17,013	29
Fenrick K	7,013	
Fenrick L M	27,852	
Fenton B	2,480	
Fenton J	20,763	
Fenton J	27,463	
Fenton M	18,174	
Fera M J	9,744	
Feramil A R	20,665	
Ferguson B E	19,964	
Ferguson C D H	18,095	
Ferguson D	9,910	
Ferguson D	16,615	96
Ferguson D C	1,256	
Ferguson E C	21,561	
Ferguson J C	737	
Ferguson K R	17,080	
Ferguson L A	11,540	
Ferguson M A	16,421	
Ferguson P	20,172	
Fernandez E	17,993	
Ferrari R L M	51,070	
Ferris J	5,145	180
Festing G	18,302	
Fetigan E E	27,461	
Fiddick S	267	
Fidler W G	29,478	19
Fiebelkorn E	18,132	
Fiebelkorn I O	732	
Fiebelkorn S	19,108	
Fiehn H	27,102	174
Field C A	29,341	
Field D	18,766	80
Field K	16,927	
Fielden W R	33,532	299
Fieldham L M	19,100	
Figone J	1,025	
Figueras S	8,986	
Figueiredo J M	21,869	
Filarowski D E	16,876	
Filipchuk K J	103	
Filipchuk R	28,499	
Fillion C B	18,366	
Fincaryk M A	21,196	
Fincham C M	27,740	873
Fink I	17,404	
Finlayson M R	2,144	
Finlayson N D	32,767	
Finner J A	17,820	
Finnigan E A	21,540	
Finnigan J	15,800	
Fiorin B C	14,763	
Firth B B	15,863	1,261
Firth J E	10,150	26
Fischbach A	16,142	
Fischer G	17,580	6
Fish R J	19,856	7
Fisher C	20,605	
Fisher C B	19,582	
Fisher C P	6,312	
Fisher D E	24,802	18
Fisher E	16,038	
Fisher G D T	22,549	
Fisk H L	27,292	
Fitzgerald S	10,532	
Fitzsimmons B	16,252	
Fitzsimmons B J	14,235	655
Fitzsimmons R B	19,568	
Fizzaland R E	43,612	3,637
Flach I M	26,151	165
Flack S	20,728	
Flaherty J P	23,575	85
Flanagan J E	14,544	
Flanders S T	13,950	140
Flannery B M	33,439	
Flannigan C B	27,165	
Flannigan P F	9,924	
Flath E A J	8,828	192
Fleming A	850	
Fleming G	12,725	
Fleming G	29,605	
Fleming G	3,983	
Fleming J	904	
Fleming J S	5,204	
Fleming J R	28,579	
Fleming M J	11,158	
Fleming R A	18,932	444
Flemming J	7,018	
Flemons D G	22,194	
Fletcher B	17,605	
Fletcher C	11,370	
Fletcher D S M	19,164	
Fletcher L	15,148	
Fletcher L M	42,117	570
Fletcher-Berg M A	80,632	2,168
Fletcher N M	17,959	
Fletcher R	18,107	63
Fletcher R M	8,850	
Flett D B	15,301	
Flett E M	17,440	
Fleury K	130	
Floren M A	31,513	
Florian A	18,260	
Florian L	17,606	6
Florian T H	1,112	
Floress S E	17,952	7
Flood R W	18,526	28
Flynn J M	18,493	192
Fogal D	21,384	112
Fogel D J	22,867	484
Fogelberg L	25,488	
Foisy R L	17,995	283
Foley C D	4,980	
Folka C	1,716	
Follett C M	13,999	432
Foltz M A	23,899	18
Fong E S Y	6,224	
Fontaine G	8,099	
Foort D M	18,205	
Forbes L J	19,521	
Forbes S C	4,825	
Ford A	13,024	1,145
Ford A P	25,838	178
Ford E A	89,727	420
Ford E M	10,032	
Ford I	14,898	
Ford J M	15,071	109
Ford L	3,486	
Ford R J	1,121	
Forde L	17,199	
Forest M L	23,943	
Forman H E	33,635	96
Forrest K J	33	
Forrest L R	20,765	
Forrest R A	28,168	
Forrester V	24,654	
Forrest-Pennell B J	454	
Forrester L J	19,568	
Forsberg A M	16,110	
Forsberg D	7,663	
Forslund M E	15,387	872
Forster A	26,575	
Forster J	12,559	
Forster J	29,797	
Forster M B	27,176	113
Forsyth L	18,048	
Forsythe E G	15,307	1,959
Forsythe E M	9,723	99
Fortin A M	5,621	
Fortowsky M	8,598	
Fortunat B P	17,200	
Foss M G	2,178	340
Foster C A	15,899	
Foster D M	7,234	
Foster E M	15,425	
Foster F M	24,517	
Foster K D	17,121	
Foster L	27,399	466
Foster L B	22,007	
Foster L J	16,592	870
Foster P M	28,820	2,055
Foster S	17,463	
Foster S	6,793	
Foster S	6,343	
Foster T A	15,298	
Foulds L M	20,883	
Foulem A	23,908	
Foulis B C	27,740	866
Fourchalk J J	18,090	
Fourchalk S R	9,491	
Fournier E J	22,361	
Fournier J A	17,891	
Fournier N	17,648	
Fousek B L	25,607	
Fowler M A	603	
Fowler R J	3,651	
Fowler V E	20,742	
Fox D L	27,812	1,762
Fox M C	19,976	
Frampton R	22,435	
Franchino G	18,313	
Francis C E	29,660	
Francis C S	3,734	
Francis K	7,030	
Francis M E	28,059	
Franklin R K	18,666	
Franzke C T	15,785	
Fraser D P	18,487	
Fraser D R	17,514	
Fraser E E	28,030	
Fraser J	18,756	
Fraser J L	17,113	1,370
Fraser J S	17,971	70
Fraser L M	12,837	
Fraser M E	12,183	
Fraser N J	31,316	
Fraser P I	18,266	
Fraser S A	27,720	
Fraser S W	18,756	
Fraser Y E	6,047	345
Frater T H	20,119	
Frayn D	17,239	
Frayne L R	16,216	
Frazier J E	12,917	
Fred E	3,430	
Frederick B L	17,829	
Frederickson D	16,391	
Frederiksen J A	3,434	
Freeman C L	8,301	35
Freeman N M G	26,010	2,474
Freeman T I	14,062	2,044
French A E	21,475	
French B L	31,112	
French N F	1,928	
Frenette L J	6,901	
Fresco F T	17,930	
Frew D	15,259	
Frey D M A	18,340	
Frie D J	21,248	
Friend A J	20,225	
Friend J B	14,165	236
Friesen B J	21,168	
Friesen I	27,495	3,753
Friesen K	24,996	83
Friesen M	11,348	237
Friesen M L	8,071	
Friesen M M	31,112	2,230
Friesen V R	27,150	
Frigon S A	5,141	51
Frindt G J	1,688	222
Friskie C C	1,966	
Fritz S	9,959	434
Fritzke S	20,502	
Frizzell S	33,265	3,629
Froelich K A	17,645	144
Froese B	15,920	832
Frolke S V	27,348	71
Frost D A	29,150	
Frost D J	17,420	
Frost E M	20,590	
Frost J M	40,328	831
Frost W L	8,665	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Froude J S	12,918	1,617
Fry L M	17,085	
Fuessel P N	24,452	
Fuhr J J	19,318	
Fulcher R E	31,310	2,085
Fuller C C	28,749	
Fuller L A	18,044	
Fuller N	31,213	
Fullerton B E	24,241	1,751
Fullerton S	14,615	802
Fulton A M	19,148	103
Fulton L J	15,931	962
Fulton S L	15,875	
Fun R J	34,596	1,383
Fung C	32,330	
Fung J L H	27,564	
Fung K	7,154	
Fung K C	27,407	
Fung W F	2,644	
Funk J C	12,290	6
Funk S O	30,380	
Furber L M	17,336	
Furumori D	17,349	
Fuson G S	27,542	
Futcher C A	18,036	
Fyles R	23,708	
Fyvie B	19,000	
Fyvie G	29,238	
Gabert J A	32,958	
Gabrych F	23,100	
Gabrys J B	45,348	980
Gadsby H R	21,464	7
Gaffar A	19,946	
Gaffney M	21,435	
Gagne A	20,460	6
Gagne B A P	3,750	19
Gagne J C	28,099	616
Gagne L K	19,702	
Gagnon J D	6,863	
Gagnon M A S	19,885	
Gaines L L	4,799	
Gairdner L C A	4,049	
Gait T W	18,330	
Galambos M	73,810	
Galang D G	16,370	
Galbraith C L T	87,063	1,930
Galbraith H	24,269	
Galbraith J	13,428	141
Galbraith R G	44,987	3,186
Galinis A	24,419	708
Gallagher E R	7,064	
Gallagher M A	27,245	2,369
Gallant N D	26,151	321
Gallazzo D	6,477	
Gallinger C	17,816	
Gallinger J A	30,632	4,111
Galloway A F	35,006	1,612
Galloway L M	24,377	198
Gamache L L	18,274	
Gamache P E	19,020	
Gamble M A	39,245	5,598
Gamble V L	17,274	
Gammon M	19,476	9
Ganshorn M R	24,608	28
Garay E D	4,385	
Garbe L	18,846	
Garber B A	18,667	
Garber N	24,665	
Gardener B B	20,208	348
Gardner A	27,683	184
Gardner J G	22,841	
Gardner K	17,576	
Gardner L F	31,772	905
Gardner M E	19,767	
Gardner R M	17,569	
Garland S	17,222	
Garneau M I	27,412	
Garraway J A	10,430	
Garry J D	5,000	
Gartner A B	2,072	
Garvey E P	25,103	
Garvin W M	14,211	728
Gary J A	32,948	18
Gash M A	4,268	
Gaspar J C	21,023	
Gates B	3,994	
Gatley J P	20,118	56
Gaube H J	20,794	
Gaucher C E	38,280	5,456
Gaudet T M	19,010	
Gauer R F	27,740	
Gaunt B E	25,633	4,303
Gauthier C P	16,769	
Gauthier L	13,846	
Gauthier L	8,031	
Gauthier M L	6,141	672
Gauthier M R	38,600	

	Salary $	Travel $
Gavaghan J R	29,652	697
Gavin N G	24,611	1,598
Geddes B A	25,666	2,326
Geddes G L	9,365	
Gee B C	53,497	1,755
Gee J	17,087	
Gee J	6,401	
Geisler M H V	10,134	229
Geldart J	10,563	
Gellard S	6,470	
Gellately D G	22,619	1,156
Gellatly A	30,632	302
Gendron F I	13,149	
Gendron R A	18,559	
Genest C	31	
Genovese D	13,378	
Genovese E R	15,524	
Gentile D J A	30,220	
Gentile D M	18,260	
Gentleman G E	32,866	553
Gentner B C	19,514	
Genz M G	28,677	
Geofroy Y	17,841	425
George C A	12,841	
George M G	17,808	12
George M L	16,091	
Gerard S M	18,422	
Gerdes F L	39,308	1,088
Gerrard A B	18,365	
Gervais D	2,023	
Getson J P	3,643	
Getty K M	3,650	
Ghag P	4,587	
Ghosh I	16,832	
Ghuman K	337	
Gibault V	8,211	450
Gibb J E	30,455	1,067
Gibbons M R	16,428	
Gibbs C A	12,297	
Giblak H M R D	31,112	1,222
Giblin D E E	21,124	133
Gibson E J	6,082	
Gibson P A	4,120	233
Gibson P W A	792	
Gibson R O	17,323	
Gibson S	31,137	275
Gibson S E	18,826	
Gibson S E	17,808	
Giesecke M H	19,734	
Gifford L	11,931	
Gilbert C	16,612	
Gilbert J	1,533	
Gilbert L B	17,738	726
Gilbert M	29,223	
Gilchrist I	25,808	439
Gilchrist P E	31,472	9
Gilchrist W	580	
Gildemeester H I	23,777	
Giles G W	29,683	2,360
Gilkes K L	17,577	
Gill G A	19,887	
Gill I S	21,091	7,460
Gill I	1,490	
Gill M K	8,137	
Gill P D	17,889	
Gill R	17,400	
Gill R K	18,272	
Gill S K	19,999	
Gill S K	20,138	
Gillan A A	27,283	554
Gillard L C	17,393	
Gillard S F	14,012	
Gillen L	13,926	
Gillespie B L	8,161	
Gillespie N	21,748	
Gilliard J A	33,596	1,191
Gillies R A	21,710	
Gillis G K	17,210	
Gilmour H	15,781	219
Gilmour R	27,709	5,913
Gingles I	1,810	
Ginther L	15,818	7
Giraud M	24,726	
Giroday H	19,372	
Giroux A	324	
Gislason L	24,360	
Gladding J	18,484	
Gladstone F A	28,689	
Glanville J A	2,550	
Glasgow J	20,896	
Glasser L F	10,903	
Gleave I R	4,752	
Glencross G	17,297	
Glencross P D	36,468	347
Glessteen J	31,112	2,061
Glockzin D	17,358	
Glover D A	20,526	

	Salary $	Travel $
Glover M L	19,550	
Gobin M M	7,853	
Goble B H	20,766	26
Godbolt S A	27,570	3,063
Goddard D C	24,196	20
Godfrey J	12,312	
Godfrey K A	25,288	
Godin K	27,415	
Godsy M	17,834	
Godwin B D	27,446	
Goertzen I	18,504	
Goertzen T	19,819	
Goeson R M	9,479	
Gog P	30,400	
Gog W	21,756	
Goguen M J H	28,142	32
Gogoi J	5,672	
Goheen A S	9,781	
Goheen J P	31,428	831
Gohl J M	7,162	
Going E F	3,726	
Going S L	18,909	
Goimeras R	18,377	
Gold A A	19,059	
Gold J	2,369	
Golding R J	10,894	
Goldney N L	16,526	
Goldsbury E A	15,805	154
Goldsmith B R	9,477	1,430
Goldstein E S	28,741	900
Goldwater M	16,651	
Golia P W	20,988	
Goltz E	26,324	2,024
Gomez T R	20,827	
Gondek V	27,902	618
Gong P H F	26,858	
Gonnason M A	18,181	
Good A H	27,555	2,220
Goodacre R H	43,285	1,264
Goodine C	20,121	
Gooding J E	12,709	1,330
Goodis P	21,080	
Goodlad M	21,847	
Goodliffe M J	29,046	25
Goodman G	32,132	1,700
Goodman M L	11,398	
Goodrow J	21,980	
Goodwin B	17,782	98
Goodwin R R	15,531	
Goodyear D J	980	115
Goolver J H	26,865	
Gorlevitch M M	21,585	25
Goosen K J	15,558	
Goosen S	6,246	
Gooch M	21,862	
Gopinath C	20,777	
Gorbutzewich D	15,484	
Gordon E F	13,501	
Gordon G	17,055	56
Gordon J E	21,013	
Gordon M	9,651	
Gordon M L	31,463	
Gordon R M	27,502	100
Gordon T	6,139	
Goresky W V	87,828	8,632
Gormley M	2,394	
Gorrell S A	15,094	
Gorseth E A	20,661	
Gorsline B	15,714	
Gosch J L	18,732	36
Gospodyn B	22,298	
Goss C A	24,273	
Gossel K	19,516	
Gossen K E	5,173	
Goudie G	16,645	834
Gould L G	11,588	
Goulder S M L	22,245	
Goutier J H	27,685	
Gower M A	17,591	
Gow D G	20,726	2,216
Gowland E H	26,792	
Gowland P M	15,803	
Goy D M	30,176	2,693
Gracewood L J	19,746	
Gracey R	33,811	436
Gracey S L	8,550	
Grad T W	17,856	
Gradnitzer M M	33,596	333
Graham D B	19,596	
Graham D R	28,291	2,031
Graham J I	17,202	
Graham J R	2,301	21
Graham K	32,288	
Graham L J	15,704	10
Graham L R	24,793	
Graham L S	17,526	
Graham M	13,964	1,725

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Graham R	154	
Graham R G	21,601	17
Graham S A	21,358	719
Graham S A	27,986	
Graham S J	6,266	
Graham W M	15,853	1,447
Graham Cumming A J	34,736	753
Graham Cumming S C	31,112	103
Granberg E E	18,606	
Grandmaison J	17,342	
Grant C C M	19,086	
Grant D	11,405	
Grant E O	21,298	
Grant G	18,080	
Grant G J	29,279	
Grant H E	17,278	
Grant O L	18,252	
Grant R B	8,222	
Grant S K	12,282	1,272
Grant T W	20,774	
Grant W A	16,796	
Grant W T	23,313	1,126
Grasset J M	21,155	
Grassick B	98	
Grasswick L J	4,824	
Gravelle C A	13,674	
Gravelle M G	21,617	
Gravelle P E	648	
Graves A M	9,788	673
Graves D	12,110	
Graves J	21,004	29
Gray A	17,172	
Gray A S	56,316	4,266
Gray D M	18,808	6
Gray G	2,387	995
Gray G E	24,114	264
Gray G K	16,961	
Gray J E	44,915	4,296
Gray J K	11,407	
Gray M E	15,198	2,063
Gray M M	11,245	1,996
Gray P A	13,384	
Gray P C	9,985	
Gray P E	27,184	
Gray P E	14,926	
Gray S	12,975	
Gray S	20,178	
Gray S E	27,151	
Graydon B J	16,884	7
Grayson W	15,196	
Grecia S	28,564	
Greco G	3,016	
Greeley G R	10,540	
Greeley S	1,376	
Green A J	16,374	
Green D J	19,372	90
Green G M	27,266	
Green G M	19,214	
Green J	25,724	
Green J E	16,894	
Green K P	28,811	275
Green L	14,090	207
Green N A	9,196	
Green O L	27,602	
Green P A	28,147	
Green T	2,341	
Green W G	20,768	
Greenan A J	16,416	
Greenaway King L	13,751	
Greene M W	53,288	1,284
Greenhough H M	5,409	
Greenidge E M	18,777	
Greeno J A	1,419	
Greenshields D	18,820	6
Greenstein H B	28,093	72
Greenwood C	14,550	
Greenwood L J	13,221	
Gregg D L	18,678	
Gregg J A	27,718	
Gregoire P	4,502	
Gregoire S E	585	
Gregory G	28,086	107
Gregory R A	22,906	1,165
Gregory T	21,755	418
Greig A C	17,090	
Greig D	1,150	
Greig G J	21,069	
Greig L V	17,405	
Greig R E	17,318	
Greig S E	17,807	1,671
Gretchen R J	17,923	114
Greuter P	19,241	233
Grey J M	13,903	522
Grierson R E	11,382	
Griffin A	19,401	
Griffin J S	26,200	444
Griffin R A	22,951	147

	Salary $	Travel $
Griffin E L	411	
Griffith D	8,941	
Griffiths J	20,063	
Griffiths L M	17,992	
Griffiths R	13,967	
Grigg L J	24,162	
Grimm T M	17,346	
Grimsdell R S	17,080	2,578
Grip M A	610	
Gripich D D	12,787	514
Gris J L	20,826	770
Grivel R G	15,238	
Groch B J	27,203	
Groeneveld M S J	13,836	
Grondin M E	27,794	1,498
Gronlund C J	29,808	
Gronlund S	19,238	
Gronlund S J	18,060	
Gronow M R	17,310	
Groome B W	8,447	
Grootendorst K M	20,311	
Gross C E	2,720	
Gross E K A	3,019	478
Grover R	26,434	
Grover S J	21,089	
Groves C A	6,348	6
Groves J M	31,772	80
Groves O J	17,851	
Groves S	29,091	
Grubisic J	30,413	120
Gruen J	15,317	
Gruenig J F	17,851	
Grunert B A	41,772	1,209
Grymaloski J	4,476	176
Guebe W J	67,156	1,963
Guenther S	16,282	99
Guenther S A	19,068	18
Guerin J J	16,415	335
Guerin L G	9,028	298
Guest J L	23,668	102
Guevarra J	20,482	
Guichon G	26,484	2,906
Guild M B	29,336	
Guinn J J	5,621	63
Gulliker E W	21,940	
Gullens R C	28,616	
Gulley E R	27,440	
Gulliver S	17,649	
Gumboc D	19,078	
Gummow J S	21,196	
Gunderson D	24,845	6
Gundrum F M	91	
Gunn C M	18,407	228
Gunn J A	17,580	
Gunn R C	19,457	
Gunson A S	7,477	
Gunther D M	33,826	3,327
Guppy L J	14,971	
Gurney J C	18,164	
Gusman B	19,805	
Gusman L J	13,373	
Gust T A	15,803	86
Gustafson B	4,504	
Gustafson E J	30,632	1,196
Gustafson R	6,914	
Guthrie M C	5,609	
Guthrie S A	10,433	
Guthrie T R	21,331	
Gutierrez J	17,976	
Gutierrez T	18,150	
Gutierrez Sousa S	10,552	
Guy J	15,548	
Guyton T E	27,992	1,712
Gwilliam S T	17,279	
Ha C K	25,972	2,482
Haber A M	17,600	6
Hachey C	19,874	
Hack C A	13,629	
Hackett E	21,421	
Hackett T	18,382	184
Haddad V C	1,403	
Hadden E	20,227	
Hadden S M D	31,112	2,761
Haden M G	22,552	
Hadvick W	14,730	
Haehnlein R J	20,772	
Haffey C J	672	
Hagel M	19,400	
Hagen J M	18,154	
Hagen M M	10,410	
Haggerty M M	27,992	
Hagglund S	18,706	354
Hagman K S	18,840	
Hagstrom M B	18,190	
Hague D C	28,200	1,220
Hague J J	13,445	1,433
Haider M C	19,047	335

	Salary $	Travel $
Haines J L	17,000	932
Haines L	18,520	
Hairsine G F	27,992	98
Hait J	9,272	
Haias D M	19,430	
Halbert L J	11,156	1,003
Haldin C J	28,349	
Hale C A	17,651	
Hale F	2,253	
Hale F A	21,384	21
Hale G D	21,207	
Hale M D	17,881	116
Halko L M	29,270	790
Hall B A	17,965	
Hall D G	18,189	967
Hall D J	18,668	
Hall E E	17,967	96
Hall E M	11,147	124
Hall J R	29,117	
Hall M J	20,449	1,014
Hall P M	28,014	
Hall R W	27,259	
Hall S W	14,731	
Hall S W J	15,798	
Hallam S	19,165	
Hallas B	7,995	176
Hallberg M E	19,707	
Halliday I	17,507	
Hallihan M	22,436	
Hallstrom P	6,557	1,053
Halpin C G	14,418	285
Halpin M	10,812	1,907
Halsall D	18,984	
Halsall M J	41,519	2,732
Halsey M	10,853	
Haluschak M E	15,090	1,200
Halverson J	11,995	329
Halverson P M	16,380	
Hamel D	19,888	
Hamel J	25,196	
Hamelin M L	24,449	
Hamilton A	26,170	
Hamilton B	24,590	222
Hamilton B A	24,297	187
Hamilton E J	27,992	1,438
Hamilton G	15,040	
Hamilton J P	18,276	80
Hamilton K A	4,434	
Hamilton L	1,934	
Hamilton M	24,061	
Hamilton M	18,409	
Hamilton M C	20,048	
Hamilton V	17,563	
Hammerback S M	2,701	
Hammerlik W J	27,219	787
Hammick C J	17,211	
Hammill C B	41,772	1,472
Hammond K M	9,802	
Hammond L	27,393	
Hampson E J	16,994	6
Hampton M	13,106	
Hamson D L	18,265	
Han M	14,968	
Hanberg R	3,423	66
Handlen C	18,165	
Handwork E L	11,802	268
Haney J M	21,468	
Hann D G	18,629	
Hann H J	55,499	1,447
Hanna L A	22,059	
Hannah D K	13,010	865
Hannah E J	43,192	474
Hannah L M	17,099	
Hannah Bruneau G A	18,403	
Hannam D E	14,877	
Hannay M J	25,613	115
Hanney P J	16,050	323
Hannon E G	19,027	467
Hansell A M	17,244	228
Hansen B A	4,024	
Hansen D M	20,718	
Hansen H	476	
Hansen H	1,500	
Hansen K	18,333	
Hansen L L	15,904	
Hansen L S	19,734	103
Hansimaier A P	20,647	
Hanson C J	15,744	
Hanson M	16,133	857
Hanuse S L	15,111	44
Hanuszak P L	18,880	31
Happy W J	12,233	
Harada G	16,980	
Harada R S	20,088	
Harayda M T	19,287	15
Haralds J	4,434	
Harasymchuk B D	15,748	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Harcourt D C	17,910	
Harcus D M	18,937	
Hardbattle R A	11,112	
Harder E A	9,729	
Hardy J D	14,722	7
Hardy S J	13,536	208
Hardy T B	29,389	879
Hardy W	18,327	
Hargrave M E	27,223	
Harkness C A	29,017	
Harkness G O	18,063	
Hart C P	17,925	12
Hart P L	25,952	233
Harlan N	17,830	
Harley J	19,940	
Harley M	31,112	296
Harman H	17,866	323
Harman S	14,419	
Harmer V G	14,383	956
Harmon S A	19,025	
Harms L A	22,296	
Harms S	19,577	
Harnadek M	30,136	1,397
Harnden P J	4,203	
Harper E D	15,802	1,089
Harper E M	7,566	
Harper V F	49,196	617
Harreus G	17,379	
Harriman C M	10,367	1,187
Harris G B	20,967	78
Harris H	4,248	
Harris J N	27,184	418
Harris L	17,640	
Harris L A	15,464	
Harris M M	20,756	
Harris M R	30,370	1,100
Harris P A	17,885	
Harris S J	31,504	
Harris S L	19,339	
Harrison D D	17,622	
Harrison D F	9,671	
Harrison G C	11,355	
Harrison G M	27,184	409
Harrison M	20,219	45
Harrison N E	18,200	
Harrison Y M A	27,446	237
Hart B K	18,317	28
Hart B M	17,392	
Hart G	28,980	
Hart G N	19,084	902
Hart J D	18,200	
Hart N	20,225	
Hart V A	8,520	
Hartigan C F	30,455	2,889
Hartley B A	9,133	667
Hartman J A	31,052	32
Hartman N K	29,108	1,538
Hartstock L M	9,461	738
Hartwig B E	19,318	
Harvey A	20,986	
Harvey D M	15,952	
Harvey E M	5,454	720
Harvey F	10,319	48
Harvey G	15,455	
Harvey R J	24,306	906
Harvey V L	10,271	
Harvey W A	46,989	
Harwood E	19,656	
Harwood R H	7,754	
Haskell E	18,307	6
Haskell E D	5,160	
Haskell N L	19,767	
Hastie S	16,525	
Hatch G W	33,472	3,475
Hatheway C	17,655	
Haug H C	4,670	
Haugen G M	9,503	
Haughton E J	6,157	
Hauser A N	1,922	556
Havercroft H M	19,555	
Haw I S	1,455	
Hawkes D	19,221	
Hawkes R B	35,084	317
Hawkes V L	14,906	
Hawkey K	7,183	173
Hawkins M T	10,837	
Hawkins W L	18,171	
Haworth S M	9,687	
Hayes G M	15,562	
Hayes L G	17,226	
Hayes M	27,609	
Hayes M A	23,283	3,792
Haymond R T	27,410	
Haynes D C	4,356	16
Haynes M E	27,356	2,666
Haynes P	26,134	
Haynes R L	27,908	
Haynes W A	24,772	372
Hayre L	15,063	
Hayward C I	11,620	489
Hayward P R	9,282	
Hayward S	19,140	
Hazell D J	19,585	
Head E	27,455	
Headington T	401	
Healy A C	17,312	
Healy M K	17,322	62
Heath D	18,229	
Heatley C	922	
Heatley D G	12,463	306
Heavenor D	22,208	1,242
Heckenkamp E	17,836	151
Hecker R	18,803	
Hecker R E	25,050	
Hedges T J	15,634	
Hedley C A	15,247	
Hegerman M R	18,200	131
Hehn C A	18,729	
Hehn J	33,176	
Hehn K	19,847	191
Hehn T J	9,601	61
Hehr M L	16,112	
Heibein N J	21,765	1,970
Heidolf I	17,026	
Height S	12,572	
Heim D	17,891	
Hein R J	6,457	
Heinemen C M	19,664	
Heinricks L L	2,964	
Heinricks M A	20,331	
Helfrich F	35,201	2,566
Hemmelgarn L M	20,164	
Hemming M	6,567	
Hemmingsen T	13,880	
Hemphill W	17,120	1,040
Henderson A	27,980	
Henderson B D	19,066	
Henderson C B	66,438	4,731
Henderson C J	28,459	998
Henderson J P	13,768	
Henderson M H	21,092	159
Henderson P	29,270	
Henderson R	16,407	500
Henderson S J	19,088	
Henderson T G	803	
Hendrickson G W	20,864	
Hendrickson S E	19,383	
Hendriks B	17,134	
Hendry D A	21,103	
Hendry G	5,986	
Hendry J	707	
Hendy C S	5,897	48
Henley J I	5,176	
Henley V M	19,873	
Hennessy D D	24,337	
Henning R	16,409	
Henn D L	17,998	
Henry A	461	
Henry C A	27,176	
Henry C W	19,631	7
Henry D	17,563	
Henry E W	78,925	1,060
Henry J	3,144	632
Henry J A	28,748	281
Henshaw B	10,308	298
Henshaw M J	16,375	40
Henshaw R W	6,307	
Henson B E	19,568	
Henson P	18,814	
Hepburn B A	26,383	
Hepburn K A	16,747	
Hepting S	19,044	7
Hepworth N	17,435	
Herbert H	17,018	
Herbert J D	50,281	5,380
Herchak R H	39,877	11,789
Herchek J	9,406	
Herd S L	881	
Herdman J	88,508	571
Herkel G J	6,005	
Herkel L C	19,573	
Herman G	18,880	
Herman J C	5,277	
Herman K D	25,213	
Herman M R	21,187	
Herman R I	2,160	
Herman V M	27,567	
Hermon E E	2,625	
Heron S	23,111	
Herring S A	14,980	1,090
Herrington M	17,342	
Herriot W D	33,388	2,922
Herrmann D	13,894	
Herrod B E	19,995	
Herron M	27,153	172
Hersom A H	44,861	1,302
Hertzman V O	24,223	
Hesselink R	600	
Hestermann G	16,521	6
Hetu R E	18,818	
Hewer J E	27,402	
Hewitt G K	8,457	
Hewitt M L B	6,325	94
Hewko K	9,607	
Hewko P J	19,008	
Hews L F	16,980	
Hewson D A	17,581	
Hewson D M	11,189	
Hewson S R	21,058	5
Hicks D M	14,375	
Hicks R D	25,730	523
Hicks R E	18,383	
Hie R	14,586	
Hiebert J	21,964	
Hiebert J L	30,387	48
Hietanen A	871	114
Higginbottam D M	31,808	18
Higginbottam J A	51,585	383
Higginbottam P A	26,254	
Higgins C M	15,302	21
Higgins J F	6,164	
Higgins N H	22,473	
Higgins S S	3,578	
Higgins W	11,648	
Higgs G	27,840	
Higgs M M	28,380	
Hiland P A	27,201	528
Hilborn L A	812	
Hilborn W J	58,152	
Hildebrand E F	19,066	
Hildebrand G	30,967	1,033
Hildebrand J	11	
Hildebrand J D	12,721	
Hildebrandt H	17,666	
Hildebrandt J E	19,831	
Hildebrandt L	6,607	
Hiley D E	17,925	
Hill B E	17,220	
Hill C M	580	
Hill D	15,039	
Hill D A	17,206	
Hill D A	18,327	
Hill G W	15,936	
Hill K A	27,992	
Hill K B H	26,984	
Hill L	2,461	
Hill L A	28,421	
Hill M E	29,614	61
Hill M G	15,318	1,536
Hill S	10,085	
Hill S E	10,382	
Hille H O	23,673	
Hille I E	4,790	72
Hilliard J E	2,140	
Hilliard R E	23,503	74
Hillman A	833	
Hillman K E	3,865	72
Hills B G	34,736	1,342
Hills D L	5,830	
Hills M	18,188	121
Hilton B P	14,827	
Hilton E L	27,712	
Himmelsbach S	5,109	
Hind G	12,287	
Hindley A A	48,983	3,234
Hinds S A	19,277	
Hines B	12,653	54
Hines W W	24,089	4,458
Hinkay M	9,060	
Hinton M J	4,871	
Hirtschall J	5,573	
Hirst E E	7,187	
Hislop J M	18,495	
Hislop M W	58,575	1,936
Hjort-Olsen I F	30,632	
Hlina S	12,352	27
Ho A H	28,970	20
Ho C	14,586	
Ho H B C	58,312	12
Ho M	21,201	
Ho P P	15,138	
Ho P T	21,131	
Ho S	8,400	
Ho S	17,818	
Ho W K	19,764	
Hoath D A	18,460	
Hoberg A E	28,740	2,952
Hobson L	4,085	
Hocken M E	11,467	
Hocking M L	21,243	
Hoddinott K A	28,095	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Hodge Johnson L A	4,775	
Hodge S P	29,109	
Hodgson J G	21,128	214
Hodgson S A	3,660	401
Hofer E R	5,516	
Hoffman G L	6,489	538
Hoffman L	32,408	2,837
Hofseth E J	24,872	1,775
Hogan G M	9,386	
Hogan J A	13,680	
Hogan M T	24,886	
Hogan S M	16,730	
Hogberg G	24,345	71
Hogg C F	6,399	
Hogg E R	27,908	1,748
Hogg L L	30,481	2,235
Hogg M F	12,408	481
Hoggard A A	9,862	
Hogue M W	6,483	
Hoisington E A	6,905	53
Holborn R	13,145	
Holden P J	24,088	2,246
Holder R M	27,870	
Holdsworth E H	9,895	
Holdsworth M M	15,934	
Hole L W	36,923	
Holland G A	26,528	1,031
Holland J E	15,975	
Holland L M	19,928	
Holland R D	26,847	
Hollander M J	45,421	600
Hollett V J	16,215	
Holley D M	17,632	
Hollick Kenyon R P	20,466	
Hollingworth R B	6,330	
Holly W J	8,929	463
Holmberg D E	19,907	106
Holmberg J	18,681	
Holme R M	20,299	
Holmes B E	26,021	127
Holmes G	20,015	12
Holmes G P	28,695	
Holmes J G	19,415	
Holmes L	21,407	
Holmes M	29,243	
Holmes M A	31,724	
Holmes N L	9,000	
Holmes P R	25,774	989
Holmes S	13,894	92
Holmes S J	17,456	
Holmes W	6,646	38
Holmstrom S	3,629	
Holmstrom S P	20,099	
Holst L	970	
Holt A	14,091	21
Holt W H C	86,305	1,186
Homfeld C F	18,057	
Homstel D F	17,283	
Hone D M	11,292	
Honeywill J C	1,127	
Hong J V	15,579	
Hood M I	9,386	
Hood S D	14,502	
Hooey H A	22,609	6
Hooker B L	24,092	
Hooper B P	13,469	106
Hooper E L	13,652	641
Hooper Z	18,263	
Hoops T	26,761	
Hoover M E	21,084	3,445
Hope S	365	
Hopkins E	16,683	80
Hopkins L	15,904	
Hopkins L	7,111	
Hopkins-Raynor M	10,068	
Hopton J	19,826	
Horbas D L	17,594	
Horler D E	17,212	
Horler H J	17,126	
Horncastle J R	33,265	2,563
Horncastle S M	2,403	
Horne C J	9,388	
Horne J A	16,080	
Horne J A	27,524	6
Horne J M	33,673	1,788
Horner V G	19,712	
Horsman A	23,814	1,721
Horsman J A	29,335	195
Horst D M	18,189	
Hortobagi E	21,896	
Horton M A	19,640	
Horton O T	30,455	1,077
Horvath D P	24,242	3,346
Horvath J	22,026	
Horvath M R	31,112	
Horvath S M	43,244	478
Horvey J G	18,500	
Hosanee S	30,119	
Hosein B M	32,102	
Hoskyn S A	16,584	703
Hoswell A	33,235	114
Hoth J	11,286	329
Hotton K E	13,294	
Hourigan S	10,264	
Housil S M	18,957	
Houston A	20,235	
Houston D L P	29,270	925
Howard M A	15,372	
Howe E J	23,762	
Howe M T	54,736	985
Howe S J	12,633	6
Howe T M	21,185	
Howe V M	2,824	
Howell M	18,181	314
Howells V A	23,454	
Howk A	18,276	
Howlett W	757	
Howorth G	1,329	
Howse J M	18,581	
Hoye A J	3,050	262
Hrabok R	25,916	368
Hrycuik D M	6,908	17
Hsu D H	28,505	1,486
Hubic V E	9,188	
Hucul V	17,632	
Huddleston F D	33,062	
Hudson C A	19,754	
Hudson J M	28,918	
Hudson M C	21,809	
Hudson N W	27,180	
Hudson S J	17,237	
Hudson T R	27,364	
Huene T	5,350	
Hues S E	5,035	
Huesing J E	22,672	1,756
Huff J M	6,370	152
Huff L L	31,112	602
Huffey B M	16,770	
Huffman M B	27,804	
Hufnagel G A	30,632	
Huggins J A	5,424	
Huggins M E	15,188	
Hughes C D	14,637	
Hughes D A	15,978	
Hughes E H	29,720	764
Hughes E L J	19,100	
Hughes K	22,367	
Hughes L L	21,196	
Hughes L M	15,744	322
Hughes L W	27,697	
Hughes R F	18,325	
Hughes S G	17,891	180
Hughes S M	27,992	
Hui K S	27,904	
Hui R Y P	19,280	
Huijsmans P G	18,458	
Hull F M	14,664	
Hulse J	28,883	
Humber A J	19,728	
Hume D J	20,780	318
Humeny J	5,953	
Hummel P A	868	
Humphrey F	24,880	
Humphreys S	16,965	
Humphreys S L	4,179	
Humphries L A	14,985	1,143
Hundal R K	17,395	
Hundal S	15,913	
Hunt H	3,668	
Hunt J	22,368	
Hunt M A	19,327	
Hunt R	28,888	
Hunter A	17,130	32
Hunter C E	31,520	
Hunter C W	206	
Hunter D P	27,216	
Hunter J E	17,542	
Hunter S	27,865	1,042
Hunter S	17,193	
Hunter-Oglow S M	35,198	1,487
Huntington R	871	
Hunyadi A A	17,342	
Hur C L	17,820	1,355
Hurley M	54,736	1,087
Hurley R A	3,185	
Hurst L	3,421	
Hurst R	13,030	327
Hurtubise S A	19,680	
Hurtubise Y D	20,169	
Husain Z R	29,336	
Husch S D	25,891	558
Hussein A K	19,412	
Hustad E	371	
Hustwick B G	14,100	
Hutcheson D A	24,180	289
Hutchings D S	23,435	239
Hutchins A	9,341	310
Hutchinson A R	74,440	8,830
Hutchinson M V	30,512	82
Hutchinson O	20,417	
Hutchison C	16,864	
Hutchison J M	1,333	
Hutton J A	33,825	2,341
Hyde S G	15,363	
Hyland M H	12,943	
Hyland T	23,826	141
Hyslop D	28,377	1,743
Hyslop W L	17,886	53
Ibbitson C L M	27,607	
Ibbitson D	29,358	19
Ibraheem M	30,632	
Ibraheem S M	30,423	
Idler J E	32,436	
Ilchuk T	12,085	
Ilderton L	19,939	
Ilett B M	17,558	75
Illingworth J M	16,675	
Imhoff C	809	
Imola A	19,628	
Imperial M	12,800	
Ing J	27,740	
Ingimundson J J	21,618	
Inglis W J	15,105	
Injaies S L	25,920	
Inkermann K	11,485	
Inkpen R E	14,986	
Inkster D W	18,403	
Inkster G F	20,560	
Inkster W F	18,224	
Innes D M	10,224	98
Innes J H	27,938	883
Innes L B	16,065	
Innes S B	8,958	11
Innis H A	19,714	
Inrig D J	16,127	
Inskip V	3,614	
Ip A Y Y	28,271	
Ip B	13,498	
Ip C	16,105	
Ip S W C	30,075	
Ironmonger B L	17,543	66
Irvine E	12,805	
Irvine W	18,184	
Irving S L	7,518	
Irwin B	64	
Irwin J H	17,546	
Irwin P A	33,596	680
Irwin P M	10,065	675
Irwin R D	232	
Isaac L A	10,986	
Isaac Renton J L	76,480	1,292
Isabelle M P	33,265	3,673
Isberg J H	18,873	
Isdahl C A	19,687	
Iserhoff E	28,364	296
Ishikawa D R	19,554	
Ishikawa H	21,248	
Isles E J	16,155	
Isles B	596	
Isles C S	18,846	
Isles J	20,581	
Israelson M	21,519	3
Isselee I	31,112	20
Iverson S L	8,997	
Ivings Z J	21,189	29
Ivouge P	4,921	
Jackie G B	20,694	
Jackman Y Y	19,741	
Jackson D	15,321	
Jackson D C	17,374	
Jackson I	18,428	
Jackson J D	10,738	
Jackson J K	5,271	
Jackson L	15,321	
Jackson M A	19,446	
Jackson P E	22,167	572
Jackson R S	27,967	
Jackson S M	13,051	
Jacobs L A	28,166	
Jacobsen C	9,340	
Jacobsen D	17,922	
Jacobsen L D	21,740	1,385
Jacobson E	19,985	
Jacques E	9,827	
Jacques J A	17,109	
Jaeckel R	28,645	442
Jaenen C M	16,883	
Jain V	438	
Japs A M	23,629	
Jakobsen M D	24,911	1,249
Jakobsson G A M	19,043	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Jakumeit M	4,243	
Jalbert D J	18,020	
Jalbert L G	13,866	
James B A	15,761	
James J L	35,280	
James L H	15,829	
James R A	18,698	
James T P	16,492	
James V M	12,175	188
Jamieson A	20,396	3,125
Jamieson C G	23,716	1,296
Jamieson C P	8,410	20
Jamieson L	15,317	
Jamieson S	17,541	
Jamison B M	17,202	31
Jamison K	14,870	
Janeway P M	31,772	1,744
Jang C	27,908	186
Janik M G	21,828	
Janke L M	11,400	
Jankola M J	17,519	
Janmohamed F F	19,393	
Janzen S	17,711	
Janzen S E	26,528	679
Jardany J	1,942	97
Jarrett R A	18,225	
Jarvie R	3,285	
Jarvis D L	30,071	1,018
Jarvis J L	25,918	1,131
Jarvis L	13,146	
Jarvis M A	19,900	7
Jarvis M J	17,764	7
Jarvis T R	28,576	
Jasiura F	6,850	
Jasper D	5,681	
Jasper G J	14,892	
Jaworski L	21,393	
Jeffers R L	31,112	681
Jefferson B	1,560	
Jeffery J R	32,024	5
Jeffrey A	17,906	
Jeglum R A	21,475	231
Jeis R C	16,362	91
Jenkins D	18,454	
Jenkins G	6,415	
Jenkins G	18,032	
Jenkins J	7,136	49
Jenkins J B	32,525	
Jenks A A	17,889	
Jenne B	6,273	
Jennings B M	17,756	
Jennings C	20,362	8
Jensen A	3,640	
Jensen B J	13,401	
Jensen D	15,110	
Jensen H I	29,276	4,226
Jensen K K	15,891	1,513
Jensen V M	6,444	106
Jessome L M	27,866	50
Jessup F T	36,287	726
Jeter-Krasnikoff M	28,022	
Jewell G A	17,343	
Jewitt P	19,409	32
Jimenez F C	27,149	
Jobson E D	18,157	
Joesbury G	5,944	
Johansen C A	19,929	
Johanson S E	6,507	
Johansson D A	27,220	
Johansson D M	16,680	
John A H	28,550	
John L	27,278	
Johns T	6,576	
Johns W A	18,766	
Johnson A	7,489	
Johnson A H	32,068	
Johnson A M C	10,642	
Johnson A P	22,191	
Johnson B E	18,368	
Johnson C A	17,673	174
Johnson C B	30,632	51
Johnson D A J	18,161	
Johnson E	18,779	
Johnson E	2,871	
Johnson E A	4,936	
Johnson E E	20,878	
Johnson F	19,116	
Johnson G M	17,632	
Johnson G W	18,875	
Johnson J	25,857	
Johnson J A	15,068	
Johnson J D	20,999	1,293
Johnson J H	23,876	
Johnson J J	18,666	
Johnson J S	36,960	4,356
Johnson L C	15,562	
Johnson L M	28,748	1,787
Johnson L M T	15,999	
Johnson L R M	29,378	1,170
Johnson M	17,632	
Johnson M	28,482	
Johnson M A	20,420	
Johnson M J	4,197	
Johnson M K	17,893	
Johnson P M	19,645	
Johnson R K	3,482	66
Johnson S	29,691	
Johnson S	23,628	62
Johnson S A	42,494	3,270
Johnson V L	19,072	
Johnson V L	12,774	2,416
Johnston A M	19,232	
Johnston B K	16,799	
Johnston C	16,096	
Johnston C M	16,122	
Johnston C V H	19,663	
Johnston D	25,309	
Johnston D R	5,400	
Johnston G D	21,451	253
Johnston L A	7,318	
Johnston M H	18,835	232
Johnston O	19,068	
Johnston R W	19,970	119
Johnstone B E	16,099	
Johnstone C J	27,398	
Johnstone E W	33,163	
Johnstone S A	18,049	
Johnstone T Dr	79,046	2,549
Jolicoeur C J	17,274	
Jollimore M	20,478	
Jolly L E	18,233	
Jollymore L	14,467	
Jollymore S L	16,605	
Jonas L A	16,492	
Jonas R G H	21,194	
Jonas W E	29,755	
Jonasson S R	11,646	2,195
Jondahl J R	28,741	343
Jones A G	1,788	
Jones B	17,249	
Jones B A	28,242	1,677
Jones C	6,024	
Jones C	14,751	
Jones C J C	30,272	1,630
Jones D	25,054	
Jones D M	17,288	
Jones H D	70,673	453
Jones J	15,151	
Jones J K	5,795	
Jones J R	28,110	
Jones K A	14,943	1,204
Jones L	15,060	
Jones L	4,393	
Jones L D	17,059	
Jones L H	17,238	
Jones M	40,273	294
Jones M	17,467	
Jones M A	27,327	
Jones M D	15,800	21
Jones N	9,813	
Jones N K	19,721	88
Jones P L	5,027	
Jones P M	17,087	
Jones R I	10,510	
Jones R L	7,544	
Jones R R	20,732	
Jones S A	31,112	405
Jones S F	16,806	
Jones S J	29,336	376
Jones S L	14,271	
Jones T D	28,949	
Jones V	21,185	
Jones W A	19,511	
Jones W R	28,062	
Jones Z G	15,113	
Jong Y T V	19,431	
Jongerhuis L P	16,484	
Jongs H	20,242	23
Jopling D H	18,293	
Jopling R	17,071	
Jordan E J	4,591	
Jordan H R	22,691	
Jordan T A	27,170	
Jorgensen R	15,024	1,622
Jorgenson W S	18,869	
Joseph D	31,112	20
Joseph E	29,608	
Joseph J	20,948	
Joubert K	19,302	
Journeay L	16,952	
Jovellano Y J	7,779	
Joyal L	19,822	
Joyner K W	27,842	
Juanco E V	18,340	
Juco F	18,877	
Judd J K	27,817	241
Judd K L	10,313	
Judd L	15,809	
Judson S J	16,091	
Juergensen I	11,073	
Julmi S	19,262	
Jungen C A	9,929	
Jurcic C	5,429	
Justice M L	13,097	
Kadla P M	17,983	
Kain S	16,921	
Kalciak H A	15,867	
Kalin J	6,945	65
Kalinovich N L	29,720	2,587
Kallenberger J W	31,775	
Kallevik K	18,976	19
Kalmokoff M	6,478	
Kaltenbach R F	20,724	
Kam L	28,189	
Kam W C J	27,719	
Kamburoff T	68,998	54
Kamm M	26,317	66
Kampa L A	11,221	530
Kamphaus M H	19,106	
Kamstra A F	27,128	103
Kamstra H	27,108	
Kanashiro S	27,624	1,467
Kanciruk E M	17,403	
Kanciruk P P	19,427	
Kane K E	17,087	
Kane P W	40,379	4,855
Kane S	29,600	1,543
Kanevsky J M	31,513	164
Kannaspuro P A	26,549	
Kanneberg M A	16,045	
Kao J	36,032	
Karaba A M	19,359	
Karesa D M	20,718	
Karesa V A	13,371	
Karlsson B	31,112	321
Karlstrom E N	14,483	38
Karpins D L	15,023	
Karroll J M	11,556	
Karu L	13,622	39
Kas-Jageli S	19,457	
Kasperski F	30,933	
Kassam A	18,624	
Kassay V	10,815	
Kassel P J	9,200	
Kat W	28,626	
Katagi R	25,564	13,053
Katayama M	27,182	
Kattner M H	18,438	
Kaufman F M	18,877	
Kaufmann A	24,344	
Kaulback K	24,328	234
Kavanagh M M	13,324	443
Kavanagh P F	14,156	
Kawahara V	19,692	
Kawamoto N	10,494	
Kay C I	19,448	
Kay P L	18,145	
Kaye K E P	10,638	
Kealey I	6,118	
Kean P	17,919	
Keddie D L	298	
Keenan A J	30,480	554
Keenan I C	8,332	
Kehoe G	13,975	
Keil C I	21,449	252
Keil L	24,471	
Keiller C I	20,477	
Keith B G M	7,151	13
Keith L R	18,525	
Kell M F	19,909	
Kellett P	18,532	
Kelley F B	28,724	351
Kelley J L	36,020	109
Kelln E N	29,270	2,007
Kellock C	24,771	
Kellond H G	20,048	
Kelly B	16,916	114
Kelly D M	11,458	
Kelly I A	11,178	3,066
Kelly L	17,346	
Kelly P M	18,811	28
Kelly S	18,481	
Kelly S A	18,180	661
Kelly S D	27,983	319
Kelly T W	2,263	
Kelman J L	16,113	402
Kelsey S L	16,918	
Kemeny B L	15,545	
Kempster W D	17,523	
Kendall M E	28,686	845
Kendall S	4,380	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Keneales P W	20,417	
Kenkel J R	18,968	
Kennard C W	14,352	291
Kennedy C A	27,745	24
Kennedy H K	11,628	
Kennedy J I	28,192	
Kennedy K L	9,882	1,521
Kennedy L L	17,356	801
Kennedy P B	17,946	
Kennedy R	18,860	50
Kennedy V	17,437	
Kennedy Y A	11,850	584
Kennelly E G	25,102	
Kenneth A	18,108	
Kenney D	14,445	
Kenning S G P	78,662	401
Kenny S R	50,439	5,750
Kent C	15,415	
Kenward A G	17,563	
Kenyon S G	30,505	
Kernested W F	19,738	
Kerr A	4,036	692
Kerr A B	23,248	
Kerr A S	48,522	688
Kerr D A	15,593	
Kerr M	15,783	
Kerr P J	41,856	3,086
Kerr S A	19,552	
Kerslake D J	14,511	
Kersten G	5,188	
Kervin S	29,226	455
Keski Hynnila E E	19,588	
Ketcheson R M	10,995	
Keteisen M J	28,829	1,888
Ketola B M	14,885	107
Ketola S P	18,309	
Kettyls G D M	95,386	634
Keyes M	5,760	
Khan A	16,839	
Khan D M	27,111	
Khan H	19,034	
Khan I	19,518	
Khan K	16,411	121
Khan M K	38,400	241
Khanna B R	27,937	
Khatoon A H	18,021	
Khoo E C	27,510	
Khoo M C	7,116	
Khoo P T	15,482	
Khoyratty J	19,931	
Khoyratty J V	28,477	
Kierans W J	32,030	832
Kiez J A	24,419	805
Kightly B A	9,984	
Kilbach K M	14,992	
Kilby T A	55,110	2,774
Kilduff S J	17,260	
Kilgour K E	17,864	
Kilonzo G P	27,943	1,393
Kilpatrick S R	484	
Kim H S	18,918	
Kim S	24,989	
Kim T Y	19,759	
Kim Y H	19,029	
Kinakin M	11,570	189
Kindret B	9,198	
Kindret S I	19,468	
Kineshanko L D	17,361	335
Kineshanko M	21,325	
King C	19,068	
King E R	18,601	
King F A	126	
King G I	27,446	1,960
King J C	580	
King M I	18,260	
King M M	17,428	
King M V E	7,764	32
King R A	25,523	
Kingma B	9,989	
Kingsbury M E	21,920	
Kingswood M	34,244	
Kingwell I H	15,473	
Kinley L J	26,840	
Kinnee E M	21,477	1,063
Kinney I	18,486	
Kinney L	319	
Kinney L S	9,793	
Kinney N L	17,519	
Kintoff C	16,103	
Kirby A G	20,048	
Kirby I	18,189	182
Kirby J A	15,703	
Kirby L C	13,381	
Kirk A E	5,773	16
Kirk C D	26,249	
Kirk H W	30,511	2,413
Kirk L	1,158	

	Salary $	Travel $
Kirk I	6,084	240
Kirk S	28,825	1,840
Kirkaldy A P	20,410	
Kirkaldy H L	11,866	
Kirkbride S S	1,691	
Kirkman B P	3,077	
Kirkpatrick J	28,910	
Kirkpatrick Crockett I	17,676	165
Kirkwood E J	13,736	
Kirmmse P R	17,777	348
Kiselbach J E M	16,898	
Kiselycia C	26,891	
Kissinger A	14,769	
Kitteringham C D	25,447	820
Kjelsrud S F	1,095	
Kjolberg G L	52,615	1,762
Klaassen J M	13,938	
Klaholz J A	26,792	
Klassen D	18,156	
Klassen D J	18,260	
Klassen E F	20,225	1,435
Klassen G	18,479	
Klassen K	18,876	
Klassen M A	23,300	162
Klassen N G	17,038	
Klassen V L	15,731	
Klat I	17,306	
Klein C	28,643	252
Klein C L	6,232	
Klein S	7,780	
Kline C M	34,415	2,248
Kling M A	14,360	
Klinger H	19,645	
Klingle L J	17,387	
Klingner M W	1,038	
Klizs M M	8,729	521
Klock B C	18,528	
Klodie I	17,037	
Klokeid G W	29,240	4,407
Klonteig G E	7,362	154
Klowak I	21,708	
Klugh L M	1,959	
Klughammer R E M	26,024	2,572
Klypak G A	34,076	1,931
Kmiec K M	16,433	
Knapik M	1,877	
Knapik M M I	26,368	58
Knaut C	25,951	4,614
Knight A J	10,465	
Knight C	24,144	246
Knight D M	21,898	
Knight P	1,870	
Knopp L	21,586	
Knopp M V	27,095	
Knowles L J	30,087	281
Knowles N I	19,939	
Knox J R	25,661	980
Knox R L	6,874	78
Knudson G K	15,637	
Knuth A	18,219	
Ko M S K	19,826	
Ko V R	22,112	
Ko Y	26,077	
Kobarynka M	21,254	
Koberstein W D	25,887	
Koch A M	31,772	1,259
Koch L	28,156	
Kochanowski A	33,682	
Koernsted A	26,553	
Koenig D G M	17,831	
Koeppen W M	10,760	
Koffski M J	25,545	716
Kohare L M	17,347	
Kohlen C	13,644	1,077
Kohlman C M	17,758	
Kohut R E	26,114	903
Kolbinson M E	18,002	
Kolenaty S	23,673	169
Kollman M S	18,088	
Kollman R E	17,756	
Kollosche W	19,253	
Kolodiazny P	30,844	
Kolodinski E	31,909	309
Konasewich H C	36,698	22
Kong B	20,229	
Kong S M	8,534	
Konrad B K	8,842	97
Kopp M	63	
Kopp N A	25,659	
Kops A E	15,967	
Korens C L	9,642	
Kornder K L	6,213	
Kornder L D	86,818	5,788
Kornet D	30,176	94
Kos G	21,747	96
Kosaw E O	32,132	90
Koski A V	24,943	

	Salary $	Travel $
Kosuf P L	43,511	1,327
Kosowick T J	5,760	
Kosteriva D L	15,403	
Kostic M	5,019	
Kostiha G F	12,536	
Kou J	21,248	
Kouridis J	19,887	
Kovach L M	10,936	
Kovacs H I	31,695	1,626
Kovesdi C	15,851	
Kowalski J	17,658	
Kowalski L	9,934	
Kowalski M	20,620	
Kraft J	19,541	
Kral T	6,909	
Kramer G D	31,442	1,270
Kraminsky R	18,916	
Krane H J	17,840	370
Kraus I	7,466	
Kravetz O N	17,852	6
Krawciw S G	8,848	388
Krebs F M	18,605	
Krebs M D	33,104	103
Kretting J E	40,390	1,193
Krenzel K	18,544	
Krieger S M	25,947	
Krisher C R	2,140	
Kristalovich L	13,488	223
Kristensen J W	21,089	629
Kristiansen H I	7,980	
Kriwokon H G	14,808	436
Kroeker H	47,163	663
Krog B W	17,891	
Kroon D M	26,846	313
Krueger C A	16,239	
Krueger V M	946	
Kubas F	444	
Kucan K	18,054	
Kucey J M	20,808	
Kucheran R J	6,231	
Kuepper I L	29,720	25
Kuhl P F J	18,677	184
Kuhl S	9,530	
Kuiper M J	16,065	
Kulick P	10,920	
Kuluah B A	17,193	
Kumar A P	19,817	
Kumar S	19,171	
Kumar S D	14,669	
Kumka G W	5,976	
Kump A	15,737	48
Kuno N M G	6,350	
Kuntz J A	15,156	
Kuntz J D	19,408	
Kuntz M A	18,526	
Kuntz T	320	
Kurtz F	21,388	
Kurucz S A	13,092	
Kurvers E	17,776	
Kustaski C G	19,171	
Kyle J P	12,705	728
Kwan R W Y	28,293	
Kwan W	10,753	
Kwast N L	7,709	
Kwok S Y	20,722	
Kwong M	5,000	
Kyle J L	45,528	1,247
Kyler J H M	31,247	610
Kyvrikosaios G	19,067	
L'Abbe C	7,230	
La Penna R	6,675	
La Rosa S	2,986	6
Labach J C	7,580	17
Labbe C	13,184	
Laberge R M	13,563	
Laboucan J L	18,300	
Labree A J	11,374	
Labree J C	19,667	
Lacey C A	18,647	
Lachance R	28,472	907
Lacroix E J A	12,160	
Lacson R	2,599	
Ladd T W	29,980	
Ladd W G	12,485	695
Lafferty F D	11,061	
Lafleur J L	4,034	
Lafontaine E	244	
Lagadyn P	9,351	
Lai C L N	19,903	
Lai D H F	30,545	
Lai J Y L	17,256	
Laidlier V P	17,740	573
Lamas D	525	
Lang L	17,025	
Lang W B	49,529	3,430
Lapenesse L L	18,909	
Lake E	18,054	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Lake E J	18,576	
Lake G M	30,654	
Lakey W A	16,333	
Lal S	14,781	
Lal S	18,261	
Lal S	20,643	
Lalas S	19,423	
Lali D	30,516	
Lally P C	20,497	
Laluk R E	15,333	
Lam B	6,369	
Lam J C	17,986	
Lam P	1,933	
Lam P K	27,192	
Lam P K K	29,550	
Lamb C C	4,355	
Lamb J M	17,440	105
Lamb J M D	16,340	
Lamb L K	20,349	1,345
Lamb R M	18,386	
Lambert L A	24,980	
Lambert L M	17,828	
Lambert M	2,223	
Lambert R A	18,601	
Lambright D	20,520	84
Lamme T E	18,058	
Lammie D	21,329	
Lamothe C J	28,619	
Lamson T L	4,146	
Landells W	1,618	
Landis M L M	12,263	504
Landry D A	8,377	
Landry M	24,422	
Lane H	9,738	
Lane M M B	31,537	
Lane R W	19,409	
Lanes V M	17,447	
Lang D	14,308	
Lang G E	2,985	
Langdale C M	17,650	
Lange F	17,274	
Lange L E	19,808	982
Langford K G	37,190	
Langford L	5,764	
Langford S	5,978	811
Langley D A	37,100	861
Langley R G	21,834	
Langran J P B	44,028	571
Langton R	19,312	
Langton S A	17,483	
Lank G M	17,185	
Lanki R	35,937	
Lannon S	1,539	
Lansdell J P	34,736	156
Lansing S K	19,680	
Lapierre B A	17,539	
Lapierre R	19,181	
Lapointe E B	30,431	
Larocque M A	24,233	
Larocque S H	17,377	
Laronde V	11,445	
Larose J O	18,260	
Larrea M A	26,114	1,296
Larsen R B	29,779	
Larson A M	27,040	
Larson D	2,252	
Larson D O	27,242	170
Laslie S	20,099	
Lasmanis D	4,586	
Lasota E A	13,484	92
Lasota J	17,268	
Latter L A	27,184	
Lau A	17,600	
Lau J T	14,542	106
Lau J W	27,836	
Lau L	5,220	
Lauberntal M J	27,660	969
Laudan I	32	
Lauener P A	13,235	
Laughlin D P	16,441	
Laurcella C	26,635	
Laurent D A	24,684	
Laursen E G	5,210	
Laursen K A	19,106	
Lauzon B J	13,946	91
Lauzon L	6,364	
Lavallie R A	18,693	
Laverty M	13,849	
Lavery G	17,204	
Lavoie G	21,736	
Law A K S	16,976	
Law D	4,725	
Law J C S	27,279	
Law K	22,249	
Law L H	22,688	
Law M K	18,033	
Law S M	28,439	

	Salary $	Travel $
Law S M	31,874	3,117
Lawley K B	21,682	
Lawlor L K	13,373	
Lawrence D	19,204	
Lawrence E G	39,200	1,578
Lawrence K	14,696	
Lawrence L	4,502	
Lawrence L K	18,799	
Lawrence R R	19,445	
Lawrence R S	28,761	1,497
Lawrence W J	44,432	2,787
Lawson C A	19,773	485
Lawson J	19,759	
Lawson S J	13,882	
Lawson S W	28,531	
Lawton J P	16,168	
Lazarchuk V J	18,204	100
Lazzari H	212	
Leadley D	16,657	
Lean P M	16,669	
Lean T P	32,829	119
Leaver S	11,544	
Leavitt H	16,081	
Le-Bievec J A	18,662	
Le Brasseur S	3,770	194
Leblanc P	13,190	
Leblanc W	15,141	
Leboulaire K	16,098	
Lebrun F M	28,176	320
Lebrun L J	14,612	
Lecky E S	6,853	
Lecky K M	17,808	
Leclair D I	6,377	
Leduc C M	17,749	
Ledwidge M B	41,911	74
Lee A	12,642	
Lee A T	30,999	
Lee A W K	24,752	
Lee B S	15,645	
Lee C	31,112	1,677
Lee C W	27,780	
Lee D A	13,963	
Lee D A	18,808	
Lee D M	17,813	
Lee D W H	25,508	
Lee E	6,623	11
Lee E M	30,632	
Lee E S	27,887	
Lee G	20,904	
Lee H E	28,034	45
Lee H K	12,311	
Lee I C	17,367	
Lee J	68,298	128
Lee J E H	27,136	
Lee K	19,327	
Lee K H	23,249	
Lee L	19,514	
Lee L	18,879	
Lee L G	23,305	2,348
Lee L L	25,235	
Lee Lily	18,143	
Lee M	27,545	
Lee M	17,780	
Lee M K	32,334	100
Lee R	17,595	
Lee R	24,440	
Lee S	14,134	
Lee S	25,856	
Lee S	18,428	
Lee S	16,693	
Lee S E M	18,333	
Lee S M	15,259	
Lee S S	13,418	
Lee S T L	27,156	
Lee T Y	12,841	135
Lee W H	18,560	
Leech D N	20,768	8,994
Lees P	8,755	21
Lefebvre P E	17,337	
Lefevre E L	18,305	
Leflar C L	26,944	
Leflar M S	34,546	
Legg D	18,125	1,143
Leginus A M	9,594	
Lehman I	8,324	
Lehner E G	26,114	
Leier O	12,119	
Leins J	34,124	5,676
Leishman D J	10,592	462
Leitao C	7,547	
Leitch A	2,265	6
Leitch A B	30,850	1,905
Leith E J	156	
Leith E J	2,623	
Leladhar Singh M J	28,156	
Lemaire L M	13,482	
Lemarchand R	20,473	

	Salary $	Travel $
Lemay D	8,508	
Lemire C	12,536	
Lemiski S A	33,596	827
Lemke D	3,369	
Lemke W P	15,296	
Lemoine L T	24,296	65
Lennan R	9,023	
Lennie I	16,162	
Lennon P M	10,845	
Lennox K W	27,953	537
Lenz C F	8,770	
Lenz J	14,127	
Leonard K D	18,524	2,522
Leong A	8,410	
Leong B B Y	19,693	
Leong C	12,301	
Leong C C L	29,587	
Leong P	13,189	
Leong R H K	17,886	
Lepine C C M	16,113	
Lepp D	1,733	
Lerner K J	33,349	391
Lescisin L J	11,527	1,607
Letendre B	19,918	
Letendre C A	8,405	
Letendre D R	22,921	
Leung B	21,728	250
Leung G Y S	29,371	
Leung J	14,443	
Leung J	29,680	1,306
Leung S S	20,204	
Levesque M E	6,649	153
Levi E C	25,551	
Levi Bandel T	17,721	56
Levins C E	16	
Lewin N D	12,776	
Lewinson E E	20,699	
Lewinson P W	31,313	369
Lewis A Z	26,319	29
Lewis C L	4,877	354
Lewis D E	20,143	
Lewis E M	20,680	
Lewis G	30,633	
Lewis J C	47,484	
Lewis K	20,059	
Lewis L Y	17,728	
Lewis M M	27,098	221
Lewis P	13,791	
Lewis R S	20,312	
Lewis Y	10,224	
Ley K S	17,939	
Leybourne G E W	27,040	15
Leyland W V	28,137	
Leys D A	18,273	
Li J H W	27,089	
Li O K K	7,082	
Li R K	27,463	
Liatiras G	18,089	
Liau E	2,729	
Licorish L R	30,267	
Lightbody M A	45,789	2,447
Lightbody S H	17,395	
Lim B	20,212	
Lim C K	2,632	
Lim D	5,365	
Lim I	8,451	
Lim R	19,439	
Lima S A	9,463	
Lincoln G	19,539	
Lindemann R G	26,123	576
Lindgren G M	31,772	
Lindquist K	4,635	
Lindsay A I	11,362	
Lindsay P A	23,742	
Lindsay W	27,898	992
Lindstrom R H	21,907	
Lindstrom T E	6,521	23
Linge F R	43,648	279
Link H	20,947	
Linn D	19,148	
Linstead M D	22,784	459
Linteris L	9,791	
Liong L	23,895	
Lippingwell E H G	22,771	
Lipps J L	16,333	
Lipsky J	11,236	
Liska O O	17,891	
Lissetz A L	18,663	
List D C	8,359	
Lister M V	933	
Litster S	20,865	
Little A A	26,072	851
Little C M	18,373	
Little D J	29,720	1,078
Little E M	37,244	2,847
Little K L	29,472	
Little S	18,065	1,057

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Little S G	84,266	155
Littlewood R A	23,604	
Liu E	17,819	
Liu L	18,390	
Liu T	12,499	
Liu W T M	27,151	
Liu Y T	27,259	
Livenspire S J	9,853	
Liverpool L D	28,215	
Livesey R	35,323	3,503
Livesey S D	18,049	
Livingston D L	27,184	959
Livingstone D E	9,825	
Llewellyn A B	21,965	
Llewellyn C	20,036	
Lloyd C	28,192	
Lloyd C L	12,149	
Lloyd D	19,634	
Lloyd D E	25,846	
Lloyd D G	30,147	
Lloyd S C	5,158	25
Lo P	31,112	1,670
Lo Y F	23,424	
Lo Y N A	27,029	
Lobb B C	25,100	1,886
Lochan U	19,918	
Lock B	20,350	49
Lock H M	23,676	153
Locke-Howard C J	13,100	791
Locker W F	54,084	1,891
Locking L G	21,649	
Lockstead V	15,349	77
Lockwood M	18,886	
Lockyer J D	28,217	98
Loewen A	12,935	418
Loewen B F	18,378	12
Loewen B N	27,393	18
Loewen D	89,316	2,331
Loewen F R	12,923	
Loewen J	16,257	
Loewen R J	29,215	715
Loewen S A	17,853	280
Logan J	17,728	
Logan L D	22,823	200
Logan L R	13,249	
Logan M L	2,952	
Logue T S	1,847	
Lohnes B	31,153	563
Lohnes R B	4,407	
Lohr V L	18,349	
Lomas R P	28,057	125
London D E	26,528	351
Long J L	873	
Longbotham L D	17,273	11
Longdon B	25,444	1,036
Lonnberg S M	18,222	
Loo M	7,147	
Looney A M	14,659	810
Looney J I	2,335	
Lopez R S	19,550	
Lord H	3,955	
Lord J G	21,784	252
Lord L V	19,114	
Lord W L	17,456	
Lorenz E	22,116	
Lorenzi B W	29,248	284
Lorenzo M	7,629	
Loset S C	12,079	734
Lotecki D G	480	277
Loth P E	6,356	303
Lothian I J	27,304	
Lott D	18,058	
Loucks A R	28,253	371
Loudon P N	25,881	468
Loughery M E	8,390	
Louie K	21,497	95
Louie T L	32,643	
Loutit L	19,538	
Love F M	27,993	
Love M L	3,807	
Lovelace C J	54,553	5,473
Lovett E M	31,712	300
Low S L	18,567	
Lowden A G	78,271	2,903
Lowe E	27,219	
Lowe G R	47,148	2,187
Lowe M	19,523	
Lowe M E	3,480	
Lowe N	17,036	
Lowe-Heistad M E	27,708	
Lowney J A	18,402	
Lowood J	15,457	
Lowrie K R	20,517	
Lowrie M P	12,360	
Lowrie S Y	28,487	1,301
Lowry D	17,788	
Lowther E V	31,112	1,891
Lowther M M M	18,683	
Loyola F T J	26,267	20
Lozada A V	26,167	
Luby S E	11,929	784
Lucas E	27,992	2,857
Lucey S	26,053	
Lucier K	17,543	
Lucke P G	24,608	
Luckhart J L	23,509	2,483
Lucky J	7,104	187
Ludeman P	20,732	
Ludwig B	7,907	
Ludwig D E	17,322	
Ludwig I L	16,356	905
Lugsdin J G	81,226	5,659
Lui K C	26,861	4
Lui S	24,092	
Lukban R	28,454	
Lulu W	4,502	
Lum E	15,683	
Lum L L	15,244	
Lund J E	15,866	137
Lundgren S H	1,002	
Lundy V	19,093	
Lunn S R	24,812	
Lunney A G	41,632	464
Luschnat F	23,190	
Luscombe E C	45,394	230
Lussier D A	5,335	
Lussier G N	30,202	425
Lustig S D	47,148	402
Luteyn M M	6,719	
Luttrell M J	33,256	531
Lutz S M	9,276	
Luxich L J	27,176	
Lyall D J	27,908	
Lynch S A	27,283	1,242
Lynn C M	17,046	
Lyons L	28,814	
Ma D	419	
Ma H	23,165	
Ma H	13,900	
Ma M	19,537	
Ma R W W	21,758	
Mabey M	28,558	278
MacAdam J B	5,717	78
MacAdam R S	33,579	3,665
MacAlino M M	6,215	
MacAlister J L	25,007	164
MacAulay A	6,647	
MacBeth V F	14,171	
MacBride M P	17,270	
MacCallum R G	38,643	593
MacCannell L E	11,778	1,141
MacCarthy F	4,516	
MacCormac D	13,883	
MacDonald A	10,486	
MacDonald A L	6,649	
MacDonald A L	16,871	
MacDonald B	17,269	
MacDonald C S	17,301	
MacDonald D	301	
MacDonald D	11,394	
MacDonald D E	26,528	337
MacDonald E A	17,550	
MacDonald E C	19,000	112
MacDonald J	24,806	
MacDonald J A	24,303	
MacDonald J A	28,579	
MacDonald J S	27,321	
MacDonald K	5,053	
MacDonald K L	15,184	
MacDonald L D	17,683	
MacDonald L M	11,065	26
MacDonald M	343	
MacDonald M A	10,383	
MacDonald M J	13,088	242
MacDonald P	12,137	1,428
MacDonald P	1,062	
MacDonald P V	9,797	
MacDonald S	16,218	
MacDonald T J	31,112	7
MacDonell H	6,931	
MacDougall D	15,105	
MacDougall D M	20,198	
MacDougall J J	26,114	101
MacDougall M R	26,491	1,248
MacDougall P	8,372	
MacElhinney L M	27,992	
MacFarlane A	8,860	
MacFarlane E D	9,294	
MacGregor I J	30,176	
MacHushita Y	17,236	
MacInnes J	32,093	150
MacInnes M	30,632	
MacInnes N E	14,986	271
MacIntosh S A	11,153	
MacIntyre E K	16,396	2,013
MacIsaac H M	29,341	19
MacIver C	35,068	1,525
MacKay D E	83,798	1,329
MacKay J E	43,210	4,245
MacKay N I	34,723	50
MacKenzie D S	26,769	16
MacKenzie E L	4,121	
MacKenzie J A C	20,667	
MacKenzie K L	1,306	
MacKenzie R E	28,727	
MacKenzie S R	30,632	
MacKinnon G S	7,073	
MacKinnon M J	5,091	
MacKinnon N A H	18,118	
Mack B	11,726	
Mack D V A	36,548	1,145
Mackie G J	18,209	
Mackie J M G	18,215	
Mackill S A	15,134	
Mackin J D	26,650	42
MacLaren S R	19,645	
MacLauchlan K	28,388	1,423
MacLean A	21,332	
MacLean D L	17,854	
MacLean E	19,986	
MacLean J B	27,774	
MacLean V M	33,102	
MacLean W M	42,306	1,257
MacLellan M M	12,792	195
MacLennan M	13,928	
MacLeod C	3,524	
MacLeod C R	18,510	
MacLeod D L	31,174	
MacLeod I R	18,246	
MacLeod J A	19,691	
MacLock J A	20,891	97
MacMillan G P	17,001	
MacMillan H	19,096	
MacMillan J C	19,029	
MacMillan R J	13,913	
MacNeill B T C	14,764	
MacNeill D L	5,054	
MacNeill D R	18,280	
MacNeill S L	17,788	
MacPhail S C	19,366	
MacPhee D	15,992	
MacPhee J	7,255	105
MacPherson D E	350	
MacPherson E C	22,196	
MacPherson J	12,003	56
MacRae E	14,342	1,330
Maddaford H	17,861	
Maddess R J	45,348	1,595
Maddison A E	31,772	958
Madill-Trick J	1,682	
Madsen M D	25,841	
Madsen P	19,900	
Magallanes D	27,485	
Magdanz R	18,917	
Mageau L M	14,096	682
Magee D M	8,680	630
Magee L	20,823	2,965
Magennis D J	26,230	
Magennis M	20,053	
Magnone R V	18,166	
Magnusson R M	22,553	443
Magsisi O	2,476	
Mah H C	8,121	
Mah J	3,917	
Mahal S	17,891	65
Mahara G H	26,792	48
Maharaj D	20,313	
Maher K M	19,449	
Maheux J A	6,600	
Mahon W B	33,030	
Mailey J C	6,808	
Maion A E	18,688	
Mair M	15,213	
Maitland C A	2,915	
Maitland S K M	10,539	
Makepeace C E	27,632	115
Makowski R K	1,556	
Makton M	31,539	20
Malcolm C M	7,183	
Malcolm L	16,108	
Malen L	26,902	308
Malenfant M	6,584	
Malesku R	17,843	
Malfair A	13,545	730
Malhan J M	15,939	
Malhotra S	19,860	
Malkin G H	24,920	
Malkin P	221	
Malleson G	14,260	122
Mallette R	1,796	127
Malloy L A	3,436	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Malloy M J	15,736	
Malm W J	18,860	
Malmberg S L	30,632	50
Maloff M	9,793	2
Malone A A	24,743	
Malone H F	15,570	
Malone T P	11,140	
Maloney N E	28,329	23
Malovec A L	35	
Malowney M I	30,176	2,062
Maloy E M	27,131	
Maltby H J	23,230	68
Maltby R	28,708	123
Man K K	31,112	
Man L Y K	4,420	
Man W C A	30,166	
Manalo E E	18,561	
Mandryk J C	16,405	
Mandryk S M	27,217	1,663
Mangnus R M	20,572	
Manik S B	19,771	
Manik S K	19,054	
Manky E E	18,184	237
Manley H R	17,818	
Mann A	26,239	
Mann D	17,688	
Mann L	27,809	
Mann L P	34,517	719
Mann R	13,353	46
Mann R B	20,677	
Manning D W	25,923	1,214
Manning J L	18,329	
Mannis M F	8,600	
Mansbridge J E	29,215	1,801
Mansfield W E	28,533	
Manson K	3,732	
Manzer O A	20,120	
Mar G	16,086	
Marcano G	27,263	
Marcellus B B	15,035	
March M L	17,718	
Marchand M E	28,338	175
Marconato V	18,504	
Marcus F J	22,121	
Marechek D A	14,982	
Marett M M	30,632	
Margalikas N J	17,901	
Marino D V	631	
Marits K M	19,602	
Mark B	1,249	176
Mark L	6,401	
Markland D M	15,286	208
Markle N	17,464	
Marks D C	25,730	42
Marocchi A E B	31,112	1,703
Marquis D E W R	54,348	2,367
Marr B	16,575	
Marrs A J	17,811	
Marsh D A	15,947	
Marsh H W	29,060	130
Marshall D M	4,271	
Marshall E E	9,881	114
Marshall E N	27,195	
Marshall J E	8,484	1,053
Marshall K A	25,946	
Marshall L E	27,992	
Marshall R	18,013	
Marsolais T M	9,806	
Martelli V	17,221	
Marten R	17,784	
Martens M D	19,100	
Martin A P	19,249	
Martin D F	18,543	
Martin D F	18,513	
Martin D J	6,620	
Martin F	19,240	
Martin F	19,320	64
Martin H E	30,632	669
Martin H R C	4,591	
Martin I	28,520	
Martin J C	29,223	525
Martin K	683	
Martin K E	27,992	204
Martin M	12,911	210
Martin M	25,413	354
Martin M A	34,456	1,850
Martin M A	24,608	
Martin M E	3,445	
Martin M J	31,592	1,420
Martin M R	17,562	
Martin N A	20,275	
Martin P	9,701	
Martin P M	2,726	30
Martin R A	28,586	5,131
Martin S D	25,838	28
Martin S G	13,595	230
Martin S L	19,885	
Martin W C	29,169	
Martindale D	24,716	951
Martindale J	16,741	
Martindale J	17,266	
Martinow L G	27,665	
Marty S L	90	
Martz L M	28,746	
Marwood M E	15,234	890
Maryniak G	31,112	24
Mashiana S K	17,851	
Mason A	17,942	
Mason J M	19,262	
Mason K M	21,920	
Mason M D	3,947	
Mason R	1,234	
Mason W A	3,091	
Massie L P	11,995	
Masterson W R	24,440	
Masunda M A	26,415	
Materi R D	18,043	
Mathai C M	3,472	
Matheson A L	15,024	
Matheson J E	77	
Matheson L	153	
Matheson T A	22,040	
Mathias R G	82,496	4,079
Mathieson B J	21,838	340
Mathieson M D	18,439	
Mathison J E	18,101	
Matkin S	17,318	
Matovich R M	32,041	3,694
Matsune K	49,539	1,818
Matters J E	28,948	231
Matthews B A	17,002	
Matthews C A	18,097	593
Matthews D S	25,819	4,760
Matthews G	1,552	
Matthews J P	29,211	142
Matthews S E	8,723	
Matthews W	17,881	
Matthies L	31,772	1,214
Mattinson K R	29,183	
Mattson E M	20,894	154
Mattson L R	17,042	847
Mattu K	3,420	
Matty E	17,891	6
Matusek K L	20,043	
Matusiak K M	28,364	86
Matwick N	21,527	
Maun R K	19,293	
Maurer-Haylas I R	22,091	
Mawdsley G	4,651	
Mawji S N	7,039	
Maxwell M	28,708	3,203
May G	27,407	
May K E	26,137	47
May L H	15,435	
Mayba K E	27,908	1,847
Mayer J	14,055	173
Mayo B E	19,966	
Mazerolle M G	21,645	
Mazo C	7,210	
Mc Ilwain J W	18,278	
McAllister K M	31,772	331
McAllister S	19,766	
McAllister S	17,433	18
McAlpine A R	20,839	
McAlpine J A	18,927	
McAlpine P G	16,692	
McAnerin L	2,506	
McArthur G A	19,228	
McArthur L K	8,007	
McArthur M P	33,572	42
McBeth C A	15,073	
McBournie E	21,376	
McBride A K	29,921	1,854
McBride D J	26,824	1,907
McBryan C H	21,407	
McBryan E A	18,068	
McBryan L M	18,281	
McBryan R	19,396	
McBurney A H	17,292	
McCabe P M	3,278	
McCaffrey M J	25,332	1,463
McCaig D L	17,978	
McCaig K L	4,580	
McCaig K W	34,022	
McCallum E	21,552	
McCallum M	15,646	532
McCallum N	20,627	
McCallum S E	29,302	1,734
McCann J	15,878	156
McCarron K C	27,936	
McCarron F D	26,434	1,818
McCarthy E	28,166	1,607
McCarthy M	33,620	2,344
McCartney M A	16,887	
McCartney M J	31,112	1,131
McCarville L	16,879	
McCasin E	18,855	
McCaskill G L	29,068	
McChesney G M	17,932	
McClelland C M	9,844	
McCloskey P B	22,404	
McCloud J	7,202	
McCloud P C	27,728	19
McClughan R M	31,112	2,704
McClung M D	21,454	
McCluskey L	17,199	
McColl A	28,539	
McColl M A	2,089	144
McConchie J M	56,171	789
McConnachie E J	21,528	
McConnachie I	40,253	400
McConnell I A	32,828	2,514
McCordic M	9,709	
McCorkindale H M	8,281	217
McCormick E L	17,322	
McCormick K	19,688	
McCormick L L	42,681	650
McCormick M	15,569	
McCourt D Z	17,941	23
McCracken D W	23,407	
McCready C	16,440	
McCrory C	1,093	94
McCulloch H I	17,274	
McCulloch T A H	78,973	39
McCulloch W A	73,733	3,932
McCullough B I	311	
McCullough J C	34,703	1,210
McCurdy G	6,538	16
McCusker E A	6,585	
McCusker S A	26,312	
McDannold G C	16,313	
McDermott M	17,909	
McDiarmid E M	3,050	
McDonald C I	27,992	
McDonald D C	32,108	44
McDonald D G	18,989	
McDonald D S	939	131
McDonald E	9,473	
McDonald E E	16,310	81
McDonald F G	12,526	
McDonald G E	27,601	1,842
McDonald G I	678	
McDonald G L	5,845	
McDonald I	13,405	123
McDonald I	20,179	
McDonald M R A	18,615	1,231
McDonald R A M	16,097	
McDonald T J	13,276	157
McDonnell M I	5,704	
McDougald L A	4,323	
McDougall G	18,902	
McEachern J I	34,810	1,640
McElheran P	5,184	69
McElroy C Y	1,787	
McElroy K R	18,265	
McEvoy J E	17,636	964
McEwan P J	33,299	428
McEwen E M	16,915	
McEwen M H	20,130	
McFadden E	18,248	
McFadden J W	17,234	
McFadden M J	29,623	
McFadyen W	17,152	
McFadyen W	17,218	
McFarlane C P	20,031	
McFarlane J C	22,899	2,426
McFarlane M E	19,640	
McFarlane R A	34,149	
McFarlane S E	27,130	84
McFarlane S L	19,653	1,194
McFarlane W J G	87,307	148
McFerran J P	24,418	
McFetridge L	13,561	
McGann H R	53,473	3,328
McGauley C L	1,053	
McGavin M A	14,990	199
McGeachy M L	19,948	
McGeary K	6,534	
McGeown M E	17,193	
McGettigan R H	3,599	
McGiffin J L	5,423	
McGill M L	34,736	2,849
McGill S J	9,861	
McGillivray D L	26,076	70
McGinn V B	19,148	
McGovern M M	8,200	
McGregor C M	5,186	
McGregor K	20,493	
McGregor N R	71,457	
McGuire F	27,740	
McGuire P K	4,202	45

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
McGuire V M	18,260	
McGuire W P	6,981	
McHallam S A	34,486	
McIlhargey D E	19,148	
McIlroy G	15,584	28
McIlroy S D	17,313	
McIlvaney J	27,100	
McIlwee J M	8,958	1,814
McInnes C C	30,176	18
McInnes G B	35,568	3,631
McInnes G W	21,874	
McInnes L R	18,242	
McInnes R	45,792	1,054
McInnes W O	76,011	2,237
McInnis A	17,990	75
McInnis A M	17,925	
McInnis B A	504	
McIntosh H	685	
McIntyre B	751	
McIntyre D M	14,355	
McIntyre F S C	27,594	
McIntyre S E	23,693	
McIvor M	26,984	660
McIvor P M	6,066	
McKane M	2,234	
McKay A A	15,782	8
McKay D H	28,235	
McKay D J	26,528	1,638
McKay E	28,837	3,981
McKay I J	11,778	
McKay K S	21,769	
McKee R L A	19,501	1,565
McKee W T	27,224	
McKeen B	14,200	287
McKeen R C	341	
McKellar D E	17,942	543
McKelvie H F	27,800	
McKelvie M	21,561	7
McKenna B	19,077	
McKenna J S	34,043	2,768
McKenna M J	2,725	
McKenna T J	32,156	
McKenzie A J	31,112	643
McKenzie C D	5,321	
McKenzie J P	30,176	
McKenzie R P M	676	
McKeown E	18,852	
McKerchar C C	18,150	
McKewan L L	29,214	
McKillop B M	17,282	
McKillop K	7,263	
McKinley A M	21,706	
McKinney E A	18,842	
McKinney L	16,298	
McKinnon A H	19,079	
McKinnon D F	20,070	24
McLachlan A	17,982	100
McLachlan L M	14,152	
McLaren C C	31,112	
McLaren D L	18,935	
McLaren L	5,662	
McLaren L M	2,902	
McLaren M	29,750	
McLarty L C	21,911	420
McLauchlin A W	30,932	
McLaughlin A S	20,048	
McLaughlin D K M	29,270	
McLaughlin J T	31,112	1,235
McLavy A	24,645	
McLay P J	4,924	
McLean B P	13,939	
McLean C	11,044	
McLean H A	12,954	1,067
McLean J	142	
McLean L R	17,928	
McLean M	5,210	
McLean M L	28,048	18
McLean M I	10,612	
McLean O M	2,712	
McLean S F	7,634	372
McLean T E	20,524	
McLean U	18,481	
McLennan A	1,288	
McLeod B F	3,181	
McLeod B J	30,187	2,792
McLeod D L	17,705	6
McLeod M	17,730	
McLeod M	7,100	
McLeod M D	17,056	
McLeod M E	17,328	
McLeod R E	26,244	14
McLeod S	6,062	
McLoughlin T	36,204	251
McMahon A P	24,508	
McMahon J D	18,189	
McMahon R G	17,637	
McMahon S M	14,296	

	Salary $	Travel $
McMahon T L	8,047	3,695
McManaman R J	48,628	
McManus J	35,313	
McManus M	20,378	
McManus P A	18,978	
McMillan C	17,806	165
McMillan C	9,126	
McMillan C I	206	
McMillan H A	19,552	1,171
McMillan M	4,659	
McMitchell C L R D	21,209	
McMuldrock P L	16,221	
McMullen P M	4,959	
McMyn L M	20,048	
McMyne P	9,900	
McNabb A E	14,301	183
McNabb E G	17,898	
McNaughton D L	10,958	
McNeil D M	27,854	
McNeil R	17,794	
McNicol S J	27,654	
McNicol S L	31,677	1,485
McNie R A	21,056	107
McPhee M E	5,047	
McPherson S M J	16,986	1,410
McQuay J F	18,651	
McQueen A S	6,221	
McQueen L R	17,978	
McQuillan J M	6,800	270
McRae C	6,144	
McRory M	16,580	506
McSweeney A J	35,577	453
McVeigh J J M	6,984	1,356
McWilliam L M	20,188	
McWilliams F	7,673	
Meade R G	25,073	
Meadows I D	20,407	36
Meakes N J M	30,619	63
Mebs M E	31,112	779
Meclaw S M	31,772	50
Mecredy R D	19,616	398
Medford K A	31,975	6
Medford M K	19,004	
Medgett D	19,124	
Medler R G	1,188	
Medvegy M	17,969	
Medwid B	3,541	
Medwid B M	15,836	
Meek B D	7,767	716
Meekison W G	83,748	2,557
Meeres T E	18,254	172
Meerkerk M	17,191	
Meierhofer T V	27,992	7
Meijll T	28,274	
Meilicke L J	19,367	
Meiners D J	33,306	355
Meints P D	16,221	80
Meissner M	21,904	
Meissner S G	9,768	9
Meldrum A	17,600	29
Melenchuk E	19,230	
Melhuish P W	33,709	5,400
Melideo J	19,006	
Mellon E	9,495	
Mellows C S	22,187	308
Melville L M	4,602	
Melville M	5,734	29
Melvin B J	14,140	384
Melymick D M	22,515	2,330
Mena M P	9,627	
Menard V R	8,553	
Mendoza R	20,348	
Mensah F A	27,894	
Mensah G	27,518	
Menzel B A	18,148	
Menzies N	13,070	
Mercer G A	29,207	47
Mercer H	764	
Merchant B I	383	
Merchison L H	19,547	
Mercier R	10,848	1,022
Meredith B J	40,656	
Meredith E E	18,695	
Mergaert W M	24,530	
Merius J R	29,595	
Merriott G I D	21,987	
Merritt H M	17,510	183
Merryweather A R	17,071	
Merryweather F W	18,124	
Messmer E J	13,286	1,243
Metanczuk T	11,717	
Metcalf E E	22,288	
Metler R L	74,448	196
Mets D A	4,234	
Mets E H	4,573	
Metzger D W	15,191	
Meunier C J	48,522	

	Salary $	Travel $
Meuser D M	21,879	
Meyer M T	18,328	
Meyer T L	9,323	
Michaud N R	17,563	18
Michel N	16,632	197
Mickelson M J	17,974	
Middleton G	41,435	480
Middleton G A	28,630	
Midwood B W	20,581	
Midwood J G	33,120	
Miele R	24,547	
Mikulik H	15,632	183
Miles J B	6,166	
Miles S	13,927	482
Milia T	6,394	
Millar E	29,417	76
Millar J C	15,087	
Millar M	180	
Millard E J	22,753	
Miller A M	31,112	
Miller B D	19,321	
Miller B L	9,555	
Miller D	8,640	
Miller D L	21,716	
Miller E	18,341	
Miller G M	17,866	56
Miller G M	12,647	
Miller J	12,415	
Miller J E	17,847	
Miller J W	1,683	
Miller K	409	
Miller K L	19,478	1,255
Miller K R	33,569	1,674
Miller L D	20,913	440
Miller L R	3,492	276
Miller M A	19,437	
Miller M E	1,386	
Miller M G	28,659	1,004
Miller N J	30,632	2,254
Miller P	16,686	
Miller S J	19,041	
Miller W M	16,440	
Millick C P	12,713	68
Milligan A A	17,249	33
Millington M	19,309	
Millins B P	27,740	155
Millman K	16,834	
Milloy D	19,642	
Milloy G M	20,048	
Mills A	27,007	
Mills A M	15,876	
Mills B J	17,923	
Mills D V	21,488	19
Mills J M	31,772	
Mills M M	34,487	
Mills S M	17,043	
Millward Y M	28,283	2,133
Milne C L	13,638	
Milne J A	20,009	
Milne J M	1,865	
Milne P R	19,996	
Milne S M	21,445	
Milne W	21,648	
Milroy J E	15,257	2,359
Minaker E B	19,164	82
Minato N T	3,232	12
Minckler B L	5,581	
Minhas A	24,174	
Minhas P	12,357	
Minnery C	30,932	
Minnery D L	20,441	
Minovitz O	68,298	1,026
Minshall R C	24,513	154
Minshull H	34,897	
Minter N	14,501	1,850
Mireau L L	17,963	
Misko C A	16,952	
Misky S J	4,803	
Mitchell A L	22,437	291
Mitchell B L	1,935	
Mitchell C A	27,530	1,004
Mitchell C L	17,436	
Mitchell D C	27,116	
Mitchell D H	2,039	
Mitchell E F J	23,350	
Mitchell E J	24,241	
Mitchell E M	45,087	645
Mitchell L E	21,625	
Mitchell L G	28,373	
Mitchell L M	2,224	
Mitchell M E	17,885	
Mitchell M G	276	
Mitchell M P	12,024	6
Mitchell R	21,668	
Mitchell R I	17,889	
Mitchell V J	18,589	
Mitchell W P	20,241	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Mitchener M	18,008	
Mitten M A	22,785	5,909
Mittler B J	23,762	
Mitzel G A	750	
Miyamoto S	16,758	
Miyoshi K K	30,632	25
Miyoshi V J	27,859	
Moberg J F	18,765	
Mochulsky K M	17,274	
Moczo J W	12,686	
Moe W D	28,511	
Moffat B M	18,260	
Moffat W J	17,238	
Moffatt M A	20,166	15
Mogensen G L	17,274	
Mohamed Y	6,177	
Mohammed F	19,048	
Mohammed M N	6,025	
Mohipp A	31,101	24
Moi R A	29,722	
Molendyk D F	14,053	1,126
Molley J	17,778	
Molloy D C	10,580	
Molloy M J	15,774	
Molnar C K	30,600	7
Monahan G C	11,080	326
Mondor R E	21,575	
Money J	30,597	526
Monisit M	22,869	
Moniuk B	16,121	
Moniz M	5,181	
Monk I A	15,536	
Monkley L	18,211	
Moodley S	16,652	
Moody D M	31,165	965
Moody M	6,208	
Moon P T	31,218	
Mooney M A	11,828	1,047
Moore A J	21,053	
Moore C	17,845	
Moore C	18,770	21
Moore D	16,026	6
Moore D J	22,316	27
Moore F E	26,741	
Moore G E	21,191	9
Moore I I	17,515	
Moore J D	19,245	
Moore J K	21,800	
Moore J R	27,804	
Moore K	16,177	
Moore K	15,430	
Moore K A	18,360	
Moore L D	27,750	
Moore L L	5,472	
Moore M	18,342	
Moore M M	20,604	
Moore M P	1,761	
Moore N C	26,072	93
Moore P A	28,364	533
Moore R A	17,361	13
Moore R J	19,169	
Moore S	12,902	
Moore S L	8,278	
Moore T R J	30,837	2,172
Moorehead W P	87,552	1,596
Mora V	21,426	
Moran N A	18,177	
Moran T	25,123	181
Morash C G	17,179	
Moreau D J	24,213	142
Moreau E M	16,461	279
Moreau H R	28,811	2,429
Moreno A	27,144	
Moreno M M	17,437	
Morgan C A	27,908	1,634
Morgan D W	30,257	794
Morgan M	18,342	
Morgan N	21,584	
Morgan P D	21,276	9
Morgan T Y	10,184	
Moricky B	43,560	2,972
Moricz M	29,537	259
Morino M	17,291	
Morisette K G	27,152	
Moritz A M	17,927	101
Moritz B L	31,112	155
Morley A	4,502	
Morley A M	17,457	597
Morley A P	24,682	
Morley D R	28,874	1,508
Morley G A	28,578	
Morlock M	4,276	
Moro T M	27,166	
Morris G	9,083	42
Morris G E	15,466	3
Morris M G	546	7
Morris P M	14,079	1,077
Morris S	17,424	
Morrison A M	20,291	
Morrison B	17,632	
Morrison B A	24,543	
Morrison D	17,683	
Morrison D M	17,331	
Morrison J	27,187	
Morrison N J	31,333	
Morrison T M S	16,328	
Morrison V J	29,356	
Morrison V P	33,416	641
Morrison W J	33,281	
Morrogh M L	25,838	214
Morrow A B	36,150	60
Mort N C	508	
Mortensen D A	19,805	
Mortenson K	16,271	741
Morton B A	13,994	
Morton H	19,263	
Moshier A E	18,566	
Moskaluik T P	12,441	
Moss M A	15,535	
Moss R K	36,867	2,021
Motick A S	20,768	
Motruk M	7,902	536
Mottram L	15,278	1,740
Motyka S	21,148	
Mouldey K W	20,188	
Mounce E E	19,326	
Mountford R D	20,807	
Mousseau L C	16,162	
Mousseau M L	9,433	
Mowat G C	25,527	72
Mower D M	1,225	
Moxon A L	16,378	596
Moy W W	47,163	679
Moynihan S	22,913	157
Muchenberger R E	3,916	
Muckle D A	9,545	
Mueller M	19,174	
Mueller S A	28,038	
Muff B	12,214	
Mugford M	31,112	465
Muir C D	21,005	7
Muir D	1,986	14
Muir D C	3,231	33
Muirhead K	282	
Muise C	3,924	
Muley G	2,440	
Mulholland D J	14,641	
Mullaney P	5,273	54
Mullen D K	32,745	535
Mullen S K	1,179	
Muller J M G	6,794	
Muller K	6,729	
Mullineux J	20,862	1,727
Multari G	45,348	2,620
Mumby M	18,064	
Muncaster M J	22,051	2,817
Muni R	20,220	
Munk D W	20,121	14
Munn E R A	18,382	
Munro C A	22,517	442
Munro E M	1,714	
Munro K R	19,179	
Munro M J	15,457	
Munro P D	19,993	
Munro R A	59,809	494
Munson C	15,859	
Murcheson B M	613	
Murden C C	27,820	
Murdoch M	19,997	
Murdoch N D	33,970	
Murdock M	19,037	
Murgatroyd J M	655	
Murgatroyd M	8,124	
Murji N	17,881	
Murkin S D	29,451	25
Murley D T	946	
Murphy C E	11,387	136
Murphy D C	28,396	
Murphy E F J	86	
Murphy J	28,915	1,520
Murphy M L	21,101	
Murphy P B	24,486	141
Murphy P J	18,841	
Murphy S V	1,329	
Murphy T M	28,876	
Murray A B	24,753	
Murray A D	25,791	
Murray C	2,402	
Murray C	2,014	
Murray C	25,438	
Murray E A	17,555	
Murray M	18,260	
Murray M J	29,600	
Murray R M	21,674	
Murray S	3,477	
Murrell G W	19,265	
Murtough J A	17,977	637
Music R G	22,087	
Musselman E M	9,609	
Muwonge A K	27,308	
Muxlow K L	31,772	173
Myatt M	17,491	
Myers B A	31,112	2,433
Myers C M	19,542	
Myers D C	20,171	
Myers V M	31,772	903
Myles J	19,923	
Myran P	18,366	
Myring B	27,067	976
Myttenor A L	18,467	
Nadeau M J	13,637	
Nagel M M	34,567	
Nagle C M	31,130	
Nagle C Y	3,688	
Nagle D E	32,568	
Naismith S	4,577	305
Naito W J	17,486	
Nakashima L T	28,669	
Nakashimada R	11,374	
Nakonechny C	19,103	
Namasivayam S	21,099	8
Nance R G	29,516	
Nanka M A	6,944	
Nanson D J	27,273	
Nantes S D	16,806	119
Nash C	9,306	
Natarajan M	69,615	65
Navratil F M	1,346	
Naylor D R	21,221	
Naylor F W	11,627	
Neal S	6,019	107
Neale M	16,868	
Neale S J	14,246	30
Neall R	659	
Nederpelt J M	18,790	
Nedzelski C M	15,750	
Neeson G	32,824	
Neff D	19,568	
Neff R F	20,321	
Neighbor C L	31,261	2,920
Neil L A	10,150	7
Neil T O	36,836	
Neish S	5,544	
Neligan V M	8,267	
Nelin R G	8,681	
Nelkenbrecher L M	8,987	
Nelson C	1,065	
Nelson C B	17,778	
Nelson G E	22,715	
Nelson G J	27,912	811
Nelson G L	9,762	
Nelson G M	3,585	
Nelson J D	7,595	1,186
Nelson K	22,724	
Nelson K	26,869	
Nelson R C	20,919	
Nelson R M	19,395	
Nelson S A	23,592	1,189
Nemeth J E	13,385	29
Nemeth L R M	14,110	
Nep R R	19,808	
Neptune H	27,976	
Nesbit H C	28,292	
Nestegard S M	21,294	15
Nestman M	18,141	
Nettleton C E	17,573	522
Neu C	16,982	
Neufeld G	26,940	511
Neufeld N P	17,215	
Neufield R A	19,586	
Neumann A O	18,462	
Neumeier D I	15,915	
Neumeyer H	7,488	
Neville A E	18,346	
Neville K	18,401	
Nevins N H	35,089	60
Newall D R	32,582	2,173
Newall P J	29,953	147
Newbery S	17,861	
Newbury J E	19,978	
Newcomb D A	18,002	
Newell D E	28,813	3,383
Newlands I M	22,333	
Newman H J	21,045	
Newman L M	26,800	
Newman M L	3,776	40
Newport F	789	
Newson E C	15,917	
Newton N J	19,639	
Newton T E	29,336	479
Newton Y D	31,112	552

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Ng A	13,034	
Ng H	16,698	
Ng J	10,752	
Ng L	7,583	
Ng M	5,457	
Ngai L N	15,622	84
Ngai T	25,838	309
Ngen S Y	28,651	
Ngui V K	1,061	
Nicholas J J	27,449	
Nicholby M	13,836	
Nicholl D G	4,587	
Nicholls A	1,064	
Nicholls D L	19,729	22
Nicholls J	10,527	
Nichols D E	16,368	
Nicholson L	9,699	343
Nicholson S L	738	
Nickel D	17,397	
Nickel H B M	28,555	
Nickel M R	13,823	
Nickel S V L	3,982	578
Nickolichuk S F	18,603	105
Nicol S T	26,752	
Nicol W W	31,020	
Nicoll J M	36,874	2.038
Nielsen A Y	27,992	
Nielsen R	27,063	7
Niestrawski V D	21,340	359
Nietzel F A	17,632	24
Nilsson K A	25,629	666
Nilsson N A	14,252	266
Nimmo D W	31,125	
Nishi J I	13,477	
Nitura T	20,459	
Niven D	20,966	2,243
Niven N	2,449	
Nivins D A	18,199	
Nixon C	2,107	
Noble L	16,702	
Noble S H	17,266	
Noel L	17,870	
Noftle J	20,691	2,099
Noga M C	17,051	
Noga R	9,692	
Nolte R M	27,992	
Nomann D M	29,270	181
Noone J	17,395	
Noordam G E	21,630	
Nordh A	96	
Nordh C	26,658	237
Nordhoff C	13,742	
Nordli B	11,802	
Nordlund E E	43,378	690
Nordquist F M	16,242	216
Norman B R	26,784	
Norman R F	15,622	
Norman V J	26,237	28
Normey M I	27,216	893
Norsed V M	17,632	23
Northgraves C D	6,179	48
Norton I	14,845	
Norton P A	5,366	45
Norton W E	31,915	1,483
Noso J	20,727	
Nott G A	19,892	
Nours E	19,751	
Novak M A	16,991	
Novak M G H	26,191	86
Novakowski J P	19,380	254
Nowell S P	19,917	
Nowick [illegible]	1,115	
Nowla [illegible]	31,772	
Noye L	18,331	
Noyes S S	20,129	
Nugent M E	16,419	
Nugent S H	4,838	
Nunn G M	15,836	
Nunn V A	17,839	
Nurenberg J	17,832	
Nurse T	28,629	
Nusbaum M H	37,533	1,770
Nutt G B J	17,939	
Nyberg D K	17,070	
Nyberg R	5,029	
Nygaard-Petersen B	18,265	
Nygard L O	21,229	6
Nystrom D C	27,532	
Oakden D	1,255	
Oakes I E	3,323	47
O'Brien E J	17,007	
O'Brien J E	443	
O'Brien J M	27,908	2,897
O'Brien M A	20,385	
O'Brien M J	8,354	
O'Brien R F	27,190	183
Obara M G	19,894	

	Salary $	Travel $
Oberheide R	45,348	763
Oboyle E M	26,207	1,480
Obrien P J	20,539	
O'Connell C C	15,267	
O'Connor C	18,705	291
O'Connor E	31,639	
O'Connor L J	17,814	7
O'Connor M	15,772	
O'Connor M I	28,678	1,686
O'Connor M P	4,625	
Ochoa S	17,244	
Ochs G R	27,033	
Octaviano G	27,298	
Oculto C	13,094	
O'Donnell C	24,512	103
O'Donnell H	1,596	
O'Donnell M F	36,204	70
O'Donnell M S	11,955	908
O'Donnell P	19,457	
Odenbach D D	2,282	
Odlum S H	32,108	324
O'Gorman J M	8,336	
O'Grady D	13,180	48
Ogbourne L	9,625	
Ogden I A	4,799	192
Ogden W W	22,784	765
Ogilvie A P	31,112	422
Ogilvie A Y	16,652	
Ogilvie J	19,942	
Ogilvie N C	28,364	80
Ogilvie V M	29,902	
Ogilvie W	17,569	
Ogrodnick A	17,833	
O'Hara G A	15,315	
Ohland S A	14,099	
O'Kane C M	27,857	
Olausen E B	27,804	315
Oldewening K A	23,632	
Oldfield W F	48,864	
Oleksyn C	37,922	
Olies E M	17,876	
Oliver A	31,112	1.129
Oliver D A	24,344	
Oliver E	22,282	
Olivotto A B	17,204	13
Ollek D	16,761	
Ollenberger V S E	18,645	
Olsen E S	9,063	
Olsen G R	33,217	907
Olsen M J	8,342	
Olson A S	2,558	
Olson E W	21,199	
Olson J	4,598	
Olson M C	17,882	
Olson M D	28,492	
Olson M E	27,165	
Olson M E	3,924	
Olson P E	17,586	
Olson P M	10,657	
Olson S	3,814	
Olstead M	5,026	568
Olynyk J	17,195	
Olyslager G	14,485	1.005
Omelaniec G M	22,278	
Omelinn P A	6,636	
Omura S K	29,121	1.907
O'Neil H	17,059	
O'Neill P	25,886	236
Oneill D	25,201	7
Oner R B	19,409	
Onischuk F I	19,985	
Onyszkiewicz T A	15,074	
Ooi I I	18,536	
Ooi T L C	29,812	
Oorebeek D	27,132	1,698
Opina T	26,443	
Opitz K	24,313	
O'Reilly G	27,461	
O'Reilly K S	5,613	
Orcherton R F	16,668	
Organ J L	14,123	
Orick R S	25,237	
Orlesky D	10,360	56
Orloski B	17,391	
Ormond M A	15,181	380
Orr G I	31,112	156
Orr R	17,277	
Orrick R	29,760	2,412
Orrock M G	22,796	341
Ortner L J	17,632	
Osachuk L M	11,619	
Osaka B A	12,958	1,121
Osarchuk V R	18,302	
Osborne D S	13,129	970
Osborne E V	21,583	
Osmond S J	26,969	
Osselton J	4,498	

	Salary $	Travel $
Osselton L	17,148	
Ostman S	17,891	
Ostrom E A	21,674	
Otten B M	18,144	
Ottenbreit A A	19,206	
Ouimet G A	8,639	
Ouimet K J	463	
Ouston D E	38,592	5.074
Out K G	27,908	963
Outerbridge K	27,916	968
Ovans B R	16,059	
Ovens E G	4,393	
Overland H A	19,458	
Owen D B	27,078	145
Owen L H	10,929	
Owen M F	22,017	351
Owen P E	17,957	
Owen-Jones M C	2,354	
Owens F O	28,981	
Owens M M	19,162	
Owens M M	18,263	
Owens M S	17,269	
Oxendale D C	15,051	
Oxholm S	33,063	449
Ozeer S H	33,255	2.371
Paakkonen L I	695	
Paal M H	19,237	
Paavilainen J E	33,265	1,321
Paavilainen Y J G	23,087	381
Paccagnella A	20,850	
Pace V M	18,153	
Pacheco I B	19,946	
Pack L A	20,758	
Padden M J	35,878	
Paddon J N	1,063	
Padula R	14,592	
Paetkau M	8,365	
Pafkovics M	15,956	
Pagan R T	84,154	1,306
Page A D	21,579	
Page H	17,842	
Page J L	12,717	
Page P A	22,007	
Page S A	6,484	
Pahl A R	21,826	
Paine B J	19,042	
Paine D L	19,151	
Paine L G	18,067	
Paisley E M	22,940	38
Paisley E T J	6,702	
Pal S	6,107	
Palendat R N	19,350	
Paley L I	3,017	
Pallai M E	226	
Pallan P	49,671	1.226
Pallan S	17,292	
Pallett J H	28,861	838
Palmer E	15,616	1,056
Palmer K	14,824	
Palmer K G	18 434	403
Palmer L A	18,920	
Palmer P C	31,112	359
Palmer S L	18,345	99
Pampu B J	23,020	220
Pan G	18,020	
Panchmatia S	19,107	
Pang S	14,786	
Pang S A	27,445	4
Pangilinan L	71	
Pank S	20,374	
Pannell J L	25,137	84
Pannu J S	26,163	2,277
Panteleos Y M	19,555	
Pantoja R M	27,187	
Pappas D	18,929	
Paquette G M	16,374	
Pardalis E	19,286	
Pare S M	16,183	
Parenteau I	24,416	499
Parenteau R G	5,885	
Parfitt C L	1,891	
Park A J	32,099	1,741
Parke G	19,446	689
Parker B	6	
Parker C C	29,720	255
Parker D E	29,270	20
Parker D H	19,481	
Parker D M	18,773	
Parker E G	18,103	233
Parker M E	17,404	
Parkhurst G	1,792	
Parkin M L	15,022	149
Parkinson B G	17,255	555
Parkinson E F	27,520	163
Parkman P	9,488	670
Parks J S	9,713	1,544
Parks P	12,964	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Parkyn E J	18,080	
Parkyn G	14,052	709
Parkyn J H	40,328	4,629
Parlevliet R M I	18,249	
Parlow J J	18,792	
Parry D E	10,881	
Parry E V	33,654	
Parry G W	32,692	37
Parslow T D	24,732	
Parson G	11,710	357
Parsons A	14,010	1,240
Parsons M	15,660	
Parsons M L	31,519	
Partington L	29,270	1,826
Pasechnik H L	9,890	
Paskas D S	6,078	
Pasqualetto D M	9,110	161
Passeri C M	12,634	
Passey I L	32,876	
Pastorek A J	18,213	
Pastorek B J	31,969	
Pastorek L	32,365	20
Pastorek W V	36,148	191
Patenaude W T	17,993	
Paterson B L	27,466	1,014
Paterson D E	18,034	
Paterson D R	5,281	
Paterson G A	16,366	30
Paterson J	19,161	64
Paterson J I	14,367	
Paterson M	1,751	
Paterson T P	6,967	
Patience D A	11,731	
Patmore S M	17,941	
Paton L E	11,365	
Paton M S	17,513	
Patrauchuk D A	21,274	
Pattern H H	29,146	
Patterson C A	27,312	
Patterson C E	15,176	
Patterson D	7,407	
Patterson D R	35,935	
Patterson D R	34	
Patterson E C	30,519	
Patterson G E	13,784	731
Patterson J H	1,918	
Patterson K E	27,176	
Patterson M E	7,746	
Patterson P	20,472	
Pattison D B	26,239	3,502
Patton A M	12,324	147
Pattullo H A	11,642	1,151
Paul K E	32,252	1,002
Paul M J	14,036	817
Paul V K	606	
Pauli E	27,174	
Paulrajan A L	28,282	
Paulrajan L	29,078	
Paulse E R	27,647	
Paulse M R	18,476	
Paulson S	28,946	1,362
Pauwels S J	15,451	
Pavao V R	20,033	
Pavlik M	16,783	37
Pavlovich N L	32,345	
Pawson D	4,443	193
Payne B A	17,926	
Payne C A	27,992	1,930
Payne L	25,310	
Payne M E	26,319	83
Peace J A	26,348	
Peace L	15,317	
Peacock B A	15,529	
Peaker K	12,068	667
Pearce I D	27,173	2,218
Pearen D D	17,142	
Pearson C F	18,439	
Pearson E M	17,909	
Pearson E O	19,448	1,272
Pearson J	18,122	
Pearson K	32,032	1,950
Pearson M O	17,632	
Pecenka F P	34,531	466
Peck S H S	81,348	3,189
Peddlesden J	17,286	
Peddlesden K A	17,952	273
Pedersen J	17,910	
Pedersen J E	29,336	92
Pedersen L	16,980	
Pedersen L M	20,760	
Pedersen P	19,954	
Pedersen P G	1,941	
Pederson C	1,332	
Pederson D A	20,792	
Pedlar M C	6,191	
Peebles E P	27,446	970
Peel A H	23,933	
Peel G	26,465	
Peiser H J	22,085	
Pekrul M E	17,646	
Pelletier A	31,112	2,461
Pellizzon M A	10,850	37
Pelsugun J	21,132	2
Pender J D	24,500	
Pendry J	30,792	
Pendry J S	27,493	
Penfold A A	17,274	
Penn H	1,641	131
Penner G D	6,180	
Penner G W	37,131	2,366
Penner K	4,317	
Penner L	16,681	
Penner R	27,506	65
Pennock K A	16,474	
Pennock T	14,023	
Penny R A	19,883	
Penrose M L	34,076	152
Pepin M	12,695	
Pepper L M	17,925	
Percival L R	25,443	4,091
Percy J A	6,590	
Perera A	27,980	
Perera N J	27,262	
Perera V D	22,545	
Pereira L	19,322	
Perkins A L	3,473	
Perkins D D	18,376	
Perkovic M	17,760	
Perreault D C	20,708	
Perreault D L	28,707	27
Perrin R	33,787	2,362
Perry A L	27,136	
Perry B J	18,384	
Perry I	17,067	
Perry J E	27,159	
Perry K D	27,703	
Perry M I M	20,466	
Perry R S	24,624	799
Perry S	4,664	
Perry V F	17,938	
Perry W	19,315	686
Person E W	18,276	
Person P D	18,079	
Persson S L	27,446	2,617
Pertich N M	27,090	
Pesce D A	18,448	
Pesek M F	8,052	
Peshe C	15,102	
Petch L M	32,018	1,001
Peter B M	34,758	280
Peter J S	6,316	
Peters H	29,270	443
Peters J	20,075	
Peters M W	30,073	
Peters R G	19,648	
Peters R J	20,554	
Peters R J	17,089	
Peters T K	31,970	689
Petersen W G	9,885	
Peterson B	2,540	
Peterson E L	31,112	
Peterson I V	14,620	6
Peterson J R	7,460	
Peterson L	17,094	
Peterson N A	20,535	
Peterson R J T	40,621	409
Petri R A	27,817	
Petrie A E	18,903	
Petrie M K	18,534	
Pew D R	5,601	368
Pfeiffer K G	1,034	
Pfister H E M	14,854	
Pflugrath T H	15,713	
Phelan C E	22,931	
Phelan W G	30,706	
Phelon J J	32,030	342
Philip P	19,148	515
Philippon D	5,064	
Phillips B	7,204	99
Phillips C	9,337	
Phillips G C	14,064	236
Phillips H F	30,632	1,377
Phillips J	5,003	24
Phillips J M	44,366	1,774
Phillips K J	11,971	1,368
Phillips K W	24,608	
Phillips L	20,349	
Phillips L G	881	
Phillips L H	18,023	
Phillips M T	18,340	
Phillips P E	18,030	
Phillips V D	44,532	4,432
Phillipson J	28,447	
Philp R B	28,844	
Phippen D M	18,959	
Piaggio R J	32,922	1,751
Piche M	17,992	
Picharski F	14,302	101
Pickerell I M	17,286	192
Pickering B	6,611	52
Pickering S S	1,080	
Pickles M J	18,180	
Piechocki N	4,401	
Pielak K L	29,233	13
Pierce C N	18,802	
Pierce J	7,183	
Pierce J E	21,920	
Pierce K L F	3,446	53
Pierce K M	11,646	699
Pierce M A	17,632	
Pierce S C	456	
Pieteler K J	19,661	
Pigott P M	26,475	1,961
Pike H	29,145	
Pilgrim D B	1,466	
Pillar M A	2,655	
Piller A N	18,880	
Piller F	20,805	
Pimentel M A	14,236	
Pimlott B K	15,685	
Pinch M A	19,018	
Pinders C	29,020	1,510
Pinkerton J A	17,640	
Pipe J T	16,499	
Piper D A	24,543	
Pipke D E	7,992	
Pirbhai M B	4,438	
Pirie A B	16,053	730
Pirie D J	2,469	207
Pirie H J	12,126	499
Pirie T W	29,076	
Pitcairn S	9,207	552
Piters M	19,820	13
Pitfield P M	18,561	
Pitfield W D	16,085	
Pitkanen A W	20,120	
Plamondon A M	17,166	13
Plaxton B E	15,708	
Pleskie S M	14,319	1,109
Plessis J J	7,461	
Plessis M M	5,071	
Plett C C	14,678	
Pletz B A	17,787	477
Plewes M L	1,303	
Plevin H	27,467	
Plouffe H D	26,813	229
Plumridge A	10,202	113
Pocock G I	26,373	74
Podbereski W	3,763	
Podlasly M	9,915	
Pohl V J	10,752	17
Poirier L J	30,632	1,266
Poirier M	9,428	198
Poisson S	9,440	
Pojadacff D	29,300	5,060
Pole L	20,275	
Pollard C R	26,946	
Pollard E	9,923	
Pollock C A	1,206	
Pollock M V	17,343	
Polovic A E	18,861	
Polowyk M	29,533	223
Polson L E	18,205	
Pomeroy B J	8,116	
Pommer V	17,143	
Pond D V	1,976	
Pond M J	15,480	
Ponte D P	17,770	403
Pontart B	15,942	
Ponsford P	15,994	
Poole C	22,066	
Poole C L	16,497	
Poole M K	16,288	
Poole P M L	187	
Poole R E	43,648	422
Poon R	17,014	
Popadynetz W A	15,339	
Popatia N	1,584	
Pope A E	44,154	113
Pope M D	28,703	490
Popham L J	31,574	220
Popovich K	164	
Poquiz C T	27,575	
Poquiz P F	28,320	
Porcher J R	23,012	1,145
Porcilo B	17,808	
Porcilo E	19,553	
Porges J	989	
Porteous S	3,490	93
Porter D A	19,417	
Porter K G	16,930	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $		Salary $	Travel $		Salary $	Travel $
Porter N F	27,550		Puls N P	18,302		Redecopp C E	17,887	
Porterfield R R	11,095		Pulver M H	19,932		Redford B A	5,140	
Posnikoff S E	27,902	463	Purdie S L	106	15	Redford J W	19,239	
Postill J D	9,593		Purdy P J	17,300	18	Redick F A	10,213	432
Postma D	17,370		Purewal G K	17,924		Redman G D	5,742	
Postma P	27,800		Purslow B	18,254	326	Redmond L I	32,286	
Poentner S M	4,409		Purtill T M	152		Redmond M I	14,782	
Poresta M	17,761	1,017	Putman J E	37,082	101	Redwick R M	9,564	
Pother I	12,449		Pyne M P	31,112	268	Reece G W	32,288	
Potter A	14,102		Pynn P A	15,122		Reecke K L	16,393	
Potter E	17,913	274	Quaedvlieg J	4,781	446	Reed D E	19,513	
Potter N L	25,063	2,651	Quadier A	20,153		Reed K	13,384	1,447
Potts S J	10,532	461	Quesnel G	18,576		Reede S E	16,720	1,302
Potts W C	26,271	70	Quinn B	17,328		Reems J F	24,346	
Poulsen M	15,135	571	Quinn J C	32,031	869	Reeve J	16,935	
Pounder C J	10,229	56	Quinn S A	18,316		Regehr A	18,386	
Powell J	16,805		Quinnell W P	23,683		Regier B	12,360	
Powell J E	2		Quiring E	18,278		Regnier D A	30,944	
Powell L	28,690		Quiring M	33,380	2,823	Rehill J M	17,156	
Power B N	20,070	14	Quirk E M	329	21	Reichert G M	21,522	
Power H	9,710		Quist B M	1,548		Reicker H C	16,913	
Powley W F	31,600	1,302	Quechsester S	1,947		Reid A	17,848	
Ponomoryk L D	17,226		Rabiah J	6,063	73	Reid D C	20,534	
Pozdnekoff M	6,650	7	Rabuka L J	27,176	1,088	Reid D E	31,772	1,381
Prakash D	18,980	42	Race P	27,446	7	Reid D E	2,957	
Prance M M	23,750		Race S L	16,910		Reid E B	32,156	168
Pranzl I	17,632		Racine L	15,039		Reid H T	24,684	
Pranzl K S	569		Radke A F	21,290	8	Reid J I	17,615	
Prasad G W	19,501		Rado S	280	201	Reid K E	3,385	
Prasad P D	20,134		Rae J B	27,446	68	Reid M J	26,514	
Pratt A L	20,180		Rae L J	33,386	852	Reid M K	7,339	84
Pratt K R	2,509		Rafuse A W	20,736	13	Reid R	6,550	
Prebus J P	26,528		Rafuse E F	30,374		Reimer H L	1,696	
Precena F S	29,080		Raglan C	15,513		Reimer J L	10,262	317
Precena R N	19,936		Rahm T	20,051		Reimer L	19,102	
Prentice M	1,580		Rahn L D	17,088		Reinhold R	4,980	
Prentice N D J	25,708	225	Rahtjen P A	22,611	1,135	Reinke R	19,376	
Presbury M B	7,028		Rai B K	20,120		Reiter F A	9,815	
Presbury M C	16,370		Rai K	21,578		Reiter M	18,656	
Prescott L M	15,485		Rai R K	9,977		Reith D J	17,656	
Prester C M	21,065		Railton E H	9,758		Rekh A	19,737	
Preston D	29,808	19	Raine M	20,728		Relph W	18,801	
Preston E J	17,776		Raines C A	43,077	226	Reman M S	19,412	
Preston H S	21,751		Ralfs R B H	39,460		Remedios V V	15,416	
Preston T H	25,705	780	Ralph I G	13,156	43	Rempel D	16,205	
Prette S G	21,750		Ralph J E	8,121		Rempel R	15,558	404
Pretty J L	10,667	1,254	Ralph T	16,012		Rempel W B	18,540	
Prewett I C	22,370	320	Ram A	15,443		Remple J	17,720	
Price A	5,256		Ramdhanie G M	19,447		Remple S	59,361	4,034
Price B I	9,425	45	Ramdhanie N P	28,121		Renaerts D M	5,733	
Price C B	13,123	1,214	Ramey R E	16,371		Renaud R E	20,306	
Price D	900	6	Ramnaraingh D I	7,914		Rendle G A	47,483	
Price D L	8,052		Ramp M N	19,169		Renfrew V M	18,184	
Price I	19,297		Ramping P	9,535		Reniero M	17,234	
Price J D	17,095		Ramsay E J	11,012		Rennie A M	15,979	62
Price J E	1,988		Ramsden L M	8,146		Rennie B A	20,346	
Price L	2,890	67	Ramsell E E	19,332		Rennie B P	18,305	
Price R W	22,200		Ramsey B	11,771		Rennie D C	24,248	355
Price S	5,050		Ramsey J B	18,758		Renwick S J	18,260	
Price U	32,736	208	Ramshaw B	27,440	1,645	Renwick W S	14,947	13
Price V	3,121		Ramsier M J	9,125		Restrick M	19,162	
Pridmore L J	9,287		Ramstad M S	15,501		Reumkens D	14,348	
Prichatsch V	2,680	165	Ramzan K S	16,914		Revoy L E	16,218	
Prime F M	73,479		Ranches C Q	27,167		Reyes D C	19,488	
Prommer W D	18,880		Randle P C	20,164	682	Reynard D A	19,379	
Pringle P	15,119		Ranger C	5,013		Reynard S J	15,274	460
Prior D	17,980		Rangi S S	14,617		Reynen S	17,887	
Prior G W	21,495		Rankin J L	8,848		Reynolds J	18,343	
Prior H	1,309		Rankin J M	29,667	1,361	Reynolds J M	31,112	
Prior K	10,782		Ransford W	6,003	219	Reynolds P J	83,748	1,493
Proctor E	90,085		Ranta J A	17,971		Rhodes D E	28,811	
Proctor G	16,282		Ranta L	15,579		Rhodes D J	17,311	
Proctor M A	13,401	1,090	Rapp L	6,477	30	Rice G A	25,866	738
Proctor V E	11,302	28	Ras J C	21,693		Rice M J	12,938	1,499
Prokopetz K	4,020	721	Rask M F	17,374		Rich B	17,838	
Pronk I	7,880		Ratcliffe M D	22,050		Richard D L	13,051	
Propp S L	10,188		Ratcliffe N L	19,754	75	Richard P	12,360	
Proudfoot D	19,216		Rath S A	19,453		Richards G J	6,962	236
Proudfoot D A	27,504	530	Rathwell G W	13,599	457	Richards H M	86,468	3,135
Proudfoot M M	21,480		Ratsoy E	18,436		Richards V A J	33,408	337
Proudman B C	30,041		Ratton J	14,314		Richardson C W M	19,724	
Prowse J E	25,360		Rattray M	10,784		Richardson D	28,704	2,101
Prudnik V	4,225		Ratzlaff B C	12,879	608	Richardson D P	20,810	
Pruner A	17,023		Raum R M	11,327	107	Richardson D S	6,263	
Prusko J	10,548		Rauto C A	10,561	167	Richardson E J	21,780	195
Prysmn S	17,811		Rawlins M M	10,853		Richardson J A	43,150	3,518
Psiurnos B L	15,401		Rayner P	17,856		Richardson K	17,312	
Pucci L L	901		Rayner V L	10,872		Richardson N	5,786	
Pugh B	16,903		Rea J I	1,281	13	Richardson P	2,608	
Pugh W B	12,024	705	Read D G	37,100	1,986	Richardson R J	16,382	
Pulay E	18,061		Reaume D J	28,472	112	Richardson V R	17,891	330
Pulcins I R	4,503	56	Rebkowec M N	31,772	1,102	Richter L D	26,222	2,254
Pulfer R	6,653		Recker S E	1,030	232	Rickaby J	3,084	
Pullman B R	6,688		Reddington K C	12,174		Ricketts C	16,463	
Pulsce A	19,376		Reddy A J	14,252		Ricks J M	48,433	201
Pullen P M	37,480	1,299	Reddy G	10,819		Rickwood M R	19,714	
Puls D M	10,164		Reddy S	19,195		Riddell I M	30,632	955

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Riddler P	19,575	
Rideout A	25,903	79
Rideout J W	20,080	
Ridge P E	17,494	56
Ridings J	16,355	
Ridley H M	16,496	
Riediger C	4,272	
Riediger I M	7,277	
Riekki M	578	
Riel N E E	17,965	
Ries R	17,587	
Riese H W	434	
Rigby H F	16,092	
Rigg M	22,013	1,067
Riggins H M	13,053	1,073
Riggins K D	12,019	40
Rigler D J	7,686	569
Rigler V L	19,817	
Rigsby Y M	14,758	
Riley S	2,971	
Rimmer H	17,502	
Riner D	20,631	
Rintala V L	10,331	
Rintoul A R	4,945	
Ripley A	24,378	
Ripley G L	31,112	
Rissone S L	27,312	
Ritchey E M	210	
Ritchie E K	26,166	563
Ritchie L S	26,287	
Rivas A C	4,400	
Rivera N S	23,811	
Roark T D	30,823	2,445
Robb E S	16,845	
Robb M F	18,428	
Robbins B M	28,082	
Robbins D L	27,130	
Robbins L	26,766	14
Robbins M	17,965	
Robbins P M	20,387	28
Robbins W L	15,614	
Robe J L	15,579	
Robert R A	8,328	
Roberts A J	5,558	
Roberts C R	11,199	57
Roberts E	19,100	
Roberts J	13,116	
Roberts J M	17,632	
Roberts P	26,607	272
Roberts P	17,086	1,268
Roberts P D	10,368	
Roberts R B	26,112	141
Roberts R O	21,703	
Roberts S R	28,323	
Roberts W J	8,037	
Robertshaw J Y	13,927	
Robertson A C	10,619	562
Robertson A C	4,653	21
Robertson C A	9,343	
Robertson D R	42,596	1,729
Robertson G	17,887	
Robertson G H	33,401	326
Robertson K	18,568	7
Robertson L S	30,632	4
Robertson P	14,550	526
Robertson P	24,562	1,284
Robertson P G	29,869	
Robertson T H	3,085	
Robertson T W	8,019	7
Robey N J	15,350	
Robichaud H R	4,140	660
Robinson D M	30,065	
Robinson H	18,498	
Robinson J	14,588	
Robinson J	7,972	
Robinson J K	6,755	
Robinson K J	30,902	747
Robinson L	16,878	
Robinson L	6,767	
Robinson M A	20,355	
Robinson N M	26,048	
Robinson R	27,260	
Robinson R M	26,356	44
Robinson S	18,491	
Robinson S E	17,891	
Robinson V P	20,339	
Roblin M J	15,503	
Roblin Y F	20,114	221
Robson F	17,423	
Robson V L	535	
Robson W J	28,307	
Roche C G	3,754	
Roche G P	9,574	
Rockett F R	20,663	
Rodford M L	18,879	21
Rodowski M C	18,278	
Rodrigue D E	15,775	

	Salary $	Travel $
Rodrigues A A	17,996	
Roe D	5,377	
Roehling R	8,468	295
Roga J S	19,381	
Rogers A G	28,250	206
Rogers B A	31,772	
Rogers D F	18,172	
Rogers D L	21,233	
Rogers E	27,908	118
Rogers J H	20,480	
Rogers L B	20,742	
Rogers M R	17,273	
Rogers S L	31,112	99
Rogers W C	17,571	
Rogers W E	25,905	27
Rogers W F	25,408	
Rohan H J	29,720	1,987
Rollins S	14,937	
Rolls B A	28,233	1,174
Rolls F	17,712	
Romain W A	34,450	199
Romanchuk D	16,665	
Romaniuk J A	18,256	
Romas M	12,085	
Romell J V	13,255	1,089
Rompf W	32,558	26
Rondow D M	18,176	
Rooney S	16,700	
Rooney T	28,313	
Rose A H	33,395	365
Rose E K	11,893	
Rose G C	4,290	
Rose J A P	29,281	
Rosebrugh D	15,682	
Rosenbluth A	31,505	366
Rosequist G	27,176	
Rosiek S	20,957	
Rosko L M	1,652	
Rosner T	17,409	
Ross A F	75,857	1,338
Ross A L	28,908	628
Ross B	9,922	
Ross C A	3,577	
Ross E	28,415	547
Ross E J	23,950	
Ross I J	10,354	
Ross J P	18,164	
Ross J T	15,021	
Ross L A	20,103	
Ross L E	31,772	493
Ross M	15,504	
Ross M D	4,070	130
Ross M L	3,238	
Ross P J	6,028	
Ross R M	45,732	
Ross S E	29,562	977
Ross S G	74,349	121
Ross S H	27,625	1,272
Roth C H	16,473	
Rothenberg R G	30,975	
Rottluff J A L	9,119	91
Rotz H A	17,272	301
Rough G W	25,791	
Round C A	935	
Routley M P	30,636	
Routley P L	13,327	
Rowan L	24,372	235
Rowbotham D A	5,764	
Rowe H L	21,840	
Rowe J F	34,904	988
Rowe M M	4,643	
Rowe S A	18,649	
Rowland M H	10,718	
Rowland S D	18,218	452
Rowlett G A	31,112	1,485
Roy G J L	34,242	846
Roy L	6,806	
Roy M F N	28,486	
Roy P M P	17,697	
Roy R I	6,637	
Roy R Y	25,513	
Roy S J	10,437	
Roy W C	21,614	184
Royal P C	18,066	
Rozen S	2,046	
Rozon E C	16,924	
Rudy D A	27,992	1,093
Ruemke A	16,780	
Ruffee G E M	22,553	236
Ruffell D I	19,480	
Ruggiero K	27,799	1,177
Ruigrok J	19,369	
Rumpel R R	7,274	
Rungasamkaloo B	31,412	
Rungasamkaloo J	9,221	
Rungheen R	27,312	
Rungheen V	29,068	

	Salary $	Travel $
Runka C	27,992	196
Rusch L J	26,954	1,690
Ruschke A	19,298	
Rush J M	38,240	772
Rush K L	282	
Rushworth D M	37,092	7,828
Rusk P E	18,371	
Rusnak M	1,571	
Russell C E	14,449	
Russell D A	9,004	
Russell D R	18,534	
Russell D V	21,041	312
Russell E J	21,377	
Russell J	26,294	1,391
Russell J J	17,672	
Russell J S	53,341	4,508
Russell M	11,572	
Russell N K	14,001	165
Russell P G	15,443	343
Russell R W	18,410	801
Russell S J	13,907	
Russell S M	16,543	
Russell T E	7,469	
Russell T E	20,629	
Rust J H	18,001	
Rust K C	16,336	54
Rutherford J S	20,286	
Rutherford M A	3,648	
Rutherford O E	27,815	
Rutherford R D	19,681	
Rutledge S A	18,421	
Rutzebeck R	18,120	
Ryan C E	89,016	619
Ryan H A	32,156	521
Ryan J	10,819	
Ryan J D	18,974	
Ryan M A	20,418	
Ryan T C	13,992	
Ryan T D	27,542	
Rychkun M E P	24,829	
Ryder A C	26,784	1,421
Ryder G P	22,796	
Rykov M	3,489	
Rylan E B	19,751	
Ryman D	12,270	729
Ryniak I L	29,336	306
Ryshak D V	29,271	14
Ryshak E E	26,499	
Saari K R	19,102	
Saari M	17,920	
Saavedra M	9,659	
Sabine W	19,185	
Sabourin P K	20,995	
Sacho T	19,354	
Sackville D A	4,859	
Sadar M R	28,120	
Sadler R J	21,152	
Sagen A	17,866	99
Sahib R	18,853	
Sailor D	2,782	
Saint John A	19,667	
Sakakibara F	8,541	638
Saladin E	28,122	
Salaver L E	14,469	
Salazar E J	27,740	848
Sali B L	15,475	
Salim H	19,897	
Salisbury D M	26,114	1,612
Sall G K	7,656	
Sall S	13,004	124
Salter D E	16,525	
Salvador D	16,406	
Samalack F L	17,883	
Sammon M T	17,329	
Sampert G V	1,550	
Sampson D P	29,288	
Sampson G M	16,593	
Samsonoff K	12,434	
Sanassy S	27,937	
Sanborn N G	907	
Sanchez E	21,816	
Sand H M	19,849	
Sander G M	24,272	7
Sanders C	24,897	
Sanders D	3,488	
Sanderson K P	19,121	
Sandhu P K	16,343	
Sandiford A	28,866	
Sandlan A	27,852	
Sandners A	9,757	74
Sands J R	24,687	20
Sandwith D	17,567	
Sandwith S D	17,663	
Sanfilippo J	18,137	
Sanford W	19,148	145
Sangster D P	19,904	
Sankey B	21,152	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Santillan R R	20,197	
Santoni K Y	14,618	
Santos J R	19,723	
Santos M H	17,881	
Santucci F	19,177	2,402
Sapparamadu W G D	28,903	
Sapriken K R	33,541	1,076
Saralegui L	29,210	
Sargeant B C	28,274	
Sargeant P J	27,214	
Sargent D	30,441	927
Sarradet J	14,464	
Sartorio M L	20,110	
Sass M	17,799	281
Savvari J P	25,133	1,787
Sat Y Y	28,000	
Satsevich O	1,502	
Saugstad J D	4,022	
Saunders M J	27,484	1,033
Saunders S E	38,382	
Saunders S S	17,581	
Saunders T	15,575	
Saunders V A	15,579	
Sauvie A M	27,172	
Savage B	27,908	517
Savage E M	14,750	37
Savage P M	4,894	
Savage R A	22,603	919
Savard I M	19,393	859
Savinkoff F W	20,381	
Savitsky E A	3,472	
Savoie M R	2,912	
Savoie T M	32,455	
Sawatsky G R	3,022	
Sawatzky B B	8,937	
Sawchenko C A	18,267	
Sawracki E A	31,112	680
Sayce A	2,256	
Sayce S M	28,149	1,951
Sayer A J	18,752	
Sayers G	8,005	613
Sayo G S	1,467	
Scales P S	30,209	
Scaletta J	29,336	2,189
Scanland M E	6,222	
Schaeffer E P	22,394	
Schafer E G	6,118	
Schafhauser J M	23,299	529
Schallock L M	17,881	
Schas E	6,055	
Scheck D P	17,462	
Scheel I	21,415	
Scheetz L L	21,134	
Schettel S A	9,490	793
Schell V S A	16,731	1,110
Schellenberg L J	18,923	
Schellenberg R A	11,641	942
Scheltens H J M	30,632	1,097
Scheuerman M L	1,777	
Schick M Z	1,985	129
Schick R E	31,772	2,056
Schifferns S A	20,109	
Schikowsky B A	780	
Schiller C	2,940	
Schillinger M	20,323	
Schindell L L	1,039	
Schlagintweit U E	3,727	
Schlyecher Y	18,121	
Schmidt A	28,038	
Schmidt E	18,000	326
Schmidt E H	8,920	
Schmidt J	3,345	
Schmidt J E	13,130	
Schmidt K A	3,660	
Schmidt L M	18,242	
Schmidt O A	21,552	792
Schmidt W	13,864	1,006
Schmitz L R	16,017	
Schneider B E	743	
Schneider C	22,295	
Schneider D O	79,399	
Schneider J M	495	250
Schneider K	9,831	
Schneider L	4,250	
Schnell B R	17,321	38
Schnurr F J	28,748	1,944
Schoeler K	2,540	
Schoemaker J	15,672	
Schoenfeld H F P	20,393	
Scholz I	17,241	474
Schon M	18,742	150
Schoor L	5,259	426
Schotts P J	12,593	
Schouten J	27,463	
Schouten M	6,741	
Schouten M T	24,152	18
Schramm C	28,364	208

	Salary $	Travel $
Schreitels B C	17,558	38
Schretlen K E	9,684	112
Schroeder A E	19,148	
Schroeder J	1,374	
Schubert G H	17,327	400
Schucht P F	17,933	
Schueler I E	7,233	
Schuler U B	31,452	314
Schultz C	12,055	
Schultz G E	18,488	477
Schumaker L	11,666	
Schumann J H	8,308	
Schumph D	32,988	344
Schut H W	[illegible]	
Schuttinga C J	[illegible]	
Schutz A	[illegible]	
Schwab B	[illegible]	424
Schwartzenhauer W	[illegible]	1,100
Schwartzenruber A	38,520	[illegible]
Scott A D	19,715	
Scott C R	18,636	
Scott D A	[illegible]	
Scott D R	[illegible]	
Scott E A	17,974	
Scott E A	[illegible]	197
Scott G K	26,905	
Scott H	[illegible]	594
Scott J	[illegible]	
Scott P	41,032	3,204
Scott P M	10,385	
Scott R F	10,336	
Scott R L	31,748	
Scott T G	18,194	
Scott V J	20,591	
Scott W A	24,292	
Scott W S	41,370	44
Seale F	9,197	
Seaman K	1,956	
Searle B D	1,853	
Searls N	16,009	
Sears J M	5,493	104
Sebastiano M A	8,641	
Secco D	2,057	
Secord W R	29,502	
See R	5,985	
Seed D	31,367	722
Seeley M C	5,461	
Seepersad M	30,244	
Seepersad P B	28,976	
Segate J M	19,243	2,743
Segec E H	28,713	
Segui C	17,846	
Seguin R M	10,489	
Sehmi N S	40,477	5,346
Sehmi S	16,104	
Seidel N J	13,633	237
Seiferling M	9,910	
Seinred J C	15,316	
Seignoret E D	27,739	
Seipp J M	24,344	
Seiler A	8,803	456
Sekhon S K	26,379	
Sela C	26,590	
Selishi L J	30,176	899
Sellers W J	31,112	1,376
Selhenrich R R	30,938	1,950
Selvaraja K	27,746	
Selwood W E	33,884	
Semancik B	16,834	
Semenuk D A	7,543	
Semple K L	4,177	
Sendall L R M	17,555	
Senger C	388	
Senior F F	31,772	563
Sennarine D A	18,084	
Senson S	32,771	1,076
Sepke B A	18,719	
Sepke D S	19,824	
Serack C G	2,671	
Serafin R M L	23,880	859
Seraglio M	51,499	
Serediuk L A	14,351	798
Serrano A C	19,497	
Serrano L	19,473	
Serrano M	19,381	
Servais S M	13,340	1,054
Service L B	17,274	
Setter L M E	16,803	1,815
Setterlund S E	18,280	18
Setzer L	28,202	169
Seville B	17,803	
Seville G H	19,367	
Seville J C	21,190	
Sew S	4,048	488
Seward T L	35,488	
Sewell A E	29,777	
Sewell A G	10,699	

	Salary $	Travel $
Shafer L	17,735	278
Shaikh K	10,526	
Shalman D C	49,578	135
Sham L	28,089	
Sham Y S	29,741	
Shames P L	28,130	2,621
Shand J E	26,072	1,187
Shandler H T	17,210	
Shanks J A	29,281	2,088
Shannon G	6,909	
Shannon J S	25,887	617
Shapira A E	22,319	
Sharer J W	28,100	149
Shareski D	5,671	285
Sharma A	14,893	
Sharma V C	5,152	15
Sharp C A	9,836	
Sharp E	4,407	
Sharpe C	262	
Sharpe D S	14,785	212
Sharpe D W	22,750	
Sharpe J	12,596	1,481
Sharpe M A	18,200	
Shasko A I	19,890	
Shasko D	1,768	
Shatford D	1,496	
Shave L E	18,272	
Shaw B I	17,032	
Shaw C	35,184	38
Shaw D B	21,472	9
Shaw D J	16,314	
Shaw E M	21,863	28
Shaw F J	17,941	
Shaw H M	19,357	
Shaw M A	15,322	1,145
Shaw M J	17,660	
Shaw P	30,156	22
Shaw McLaren P M	5,054	
Shea M K	16,685	66
Shearmon H J	3,581	
Sheeley J K	15,005	788
Sheers D E	8,326	
Sheers I B	18,200	
Sheers L J	17,839	
Sheets G E	15,061	81
Sheffield W	18,242	
Sheldon B L	17,218	6
Sheldrake M D	21,509	
Shelford B A	17,325	1,926
Shelkie J M	5,809	
Shellard K G	2,380	
Shelley N G	28,296	18
Shendruk S	22,461	1,022
Shepherd C I	31,112	878
Shepherd G T	383	
Shepherd R A	18,236	
Sheppard K M	23,872	
Sheppard L	27,524	228
Sheppard L G	6,398	110
Sheppard M T	21,967	
Sheppard S M	8,703	
Sheridan K	20,471	
Sheridan W	10,089	
Shether C	4,088	88
Shewel H L	27,446	2,151
Shewfelt Y R	28,777	
Shields I M	17,786	
Shields V F	17,179	
Shifrin J A	6,745	
Shikaze M	2,749	
Shill B K	34,076	40
Shimoyama M H	20,556	
Shindruke M A C	9,268	
Shinto M M	28,861	163
Shipper J C	19,207	
Shirley R L	17,715	
Shobe A	18,472	
Sholzberg A	27,068	
Shonter R D W	19,279	
Shorder W	27,883	
Shore A B	17,711	
Short L	6,146	
Short P J	23,676	174
Short R J	910	
Shorthouse D	19,793	
Shortt C A	17,413	
Shortt M	2,767	
Shrimpton M	24,401	
Shroff R M	27,796	1,109
Shuttleworth B	21,776	
Siddons P A J	37,494	42
Sidhu S	20,870	
Sidhu S S	19,335	
Sidky A Y	89,736	10
Sidler D	1,907	
Sidler M	474	
Sidsworth M S	31,112	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Sieg B	7,358	1,631
Siemens K A	20,946	10
Siemens R A	13,878	
Sigurdson S M	1,946	
Sihota K	19,659	
Sikora S	16,537	
Silman J	819	
Silver M R	29,683	55
Silvester	21,948	
Silvester S L	17,632	279
Silzer S J	26,379	148
Simhug B H	18,238	
Simington R G	8,873	617
Simister S	6,767	
Simmie E M	27,251	
Simms M I	17,071	
Simms S M	16,241	21
Simon C A	3,974	
Simon I J	13,041	
Simon R M R	25,575	
Simpson C I	1,608	
Simpson D F	27,238	
Simpson E J	18,174	16
Simpson G	41,085	3,774
Simpson G	28,833	483
Simpson I	14,424	
Simpson L C	18,791	
Simpson M	384	65
Simpson M	5,205	
Simpson M J	2,739	
Simpson P	10,769	
Simpson T	28,557	99
Simpson V J	18,329	
Simpson V P	15,622	
Sims J W	20,044	
Simson S G	24,841	
Sinclair A	10,448	1,357
Sinclair C	18,641	400
Sinclair O M	67,732	
Sinclair P M	33,683	567
Sinclair R	19,551	
Sinclair R D	17,837	126
Sing B M	17,852	188
Singer J	18,998	183
Singh D M	20,984	210
Singh P W	9,093	
Singh R	19,630	
Sinke A M	16,347	
Sinke A S	19,522	
Sinnen K L	31,416	
Sinnen M S	30,932	6
Sinn A	18,914	
Sisney D M	14,914	
Sisson J A	25,054	20
Siu H	3,227	221
Sivertson L	16,567	
Sivewright A	17,747	
Sivewright A B	28,565	
Skaaravik P I	21,572	
Skaarup V A	26,303	1,582
Skadsheim P	917	
Skea J	11,363	619
Skellett M F	8,367	
Skelly D R	17,152	
Skelly T E	27,810	905
Skelton T P	19,341	
Skidmore M	605	
Skidmore T	23,699	80
Skilnick M	18,280	13
Skinner A V M	224	
Skopyk T A	3,715	141
Skrepnechuk J	9,226	
Skulmoski A L	28,661	1,949
Slama A	18,860	
Slang A J	10,992	
Slater S M	30,632	
Slatten A F	19,407	
Slatten O	28,254	
Slesva C V	17,615	
Slemko L	14,385	
Slevin B	21,323	
Slevin P J	6,516	6
Slevin S	13,254	
Slonarchuk P	18,159	
Small D A	27,954	
Small E R	29,488	6
Small G W	30,821	1,233
Small V F	20,334	
Smart C I	17,239	
Smart G	10,909	1,411
Smart J	26,612	1,131
Smart L J	14,504	
Smart M R	83,748	1,975
Smart M S	16,480	
Smart T D	21,139	
Smart W	26,999	
Smee J S	11,678	
Smerton B A	15,458	
Smekal D	68,261	
Smelser L M	26,245	
Smethurst E I	1,269	
Smith	24,998	951
Smith A	16,502	
Smith A J	24,876	
Smith A L	4,546	
Smith A M	27,982	44
Smith B B	19,422	
Smith B C	20,386	
Smith B D	14,063	
Smith C	25,939	86
Smith C	17,280	138
Smith C A	11,082	
Smith C J	15,936	46
Smith C J	17,303	
Smith C W	4,985	
Smith D	25,426	
Smith D	17,401	979
Smith D J	19,205	
Smith D M	20,241	
Smith D U	13,601	438
Smith E	400	48
Smith E P	19,030	
Smith E V	16,245	
Smith F L	17,607	
Smith G	25,683	96
Smith G C	29,748	145
Smith G R	17,316	1,080
Smith H	30,932	
Smith H C	1,876	108
Smith H E	17,165	
Smith H E	19,639	
Smith H J	21,345	
Smith H P	19,562	
Smith I	28,309	70
Smith J	6,882	280
Smith J	6,105	
Smith J	18,064	
Smith J	1,755	25
Smith J E	20,983	45
Smith J H	67,069	4,732
Smith J K	14,883	99
Smith J L	18,369	14
Smith J M	18,693	
Smith J M M	45,646	1,176
Smith J R	20,840	
Smith K	5,038	
Smith K A	15,831	
Smith K R	8,234	
Smith K T	19,001	
Smith L	7,924	
Smith L	18,234	
Smith L	16,555	
Smith L M	23,304	
Smith M	14,535	
Smith M A	211	
Smith M J	29,662	1,166
Smith M J	24,208	56
Smith M J	23,371	16
Smith M K	978	227
Smith M M	18,280	
Smith M M	29,744	
Smith M S	2,832	
Smith M V	25,303	330
Smith N	16,561	
Smith N B	18,280	
Smith N D	26,999	542
Smith N D	18,363	
Smith O M	30,932	
Smith P H	27,176	287
Smith P J	29,085	
Smith P M	18,727	196
Smith P M E	5,218	839
Smith R C	15,952	
Smith R D	27,515	
Smith R E	17,320	
Smith R J	17,958	
Smith R W	20,750	
Smith S	4,749	
Smith S B	30,834	
Smith V G	11,164	
Smoker B E	5,054	
Smook L K	15,636	1,849
Smuen M	8,542	133
Smyth D	9,367	
Smyth S H	18,084	
Smythe R	8,480	
Snaychuk M E	17,896	
Snelling M	18,810	
Snelling M T	26,305	
Snetsinger J I	26,528	1,401
Snodgrass L J	16,909	43
Snook B J	19,148	
Snowden M L	18,253	
Snyder J A	21,280	
Snyder J C	32,032	3,816
Snyder P J	13,631	943
Snyders H	24,368	
So D	19,266	
So J	6,007	
Soberg C M	16,450	
Soho R	20,359	
Sobolewski P M	23,994	
Sobool H C	16,884	23
Soderquist F	57	
Solberg S	17,891	217
Soles S A	18,082	
Solk A	32,288	
Solk M A	19,045	
Solomon G C	2,271	
Solomon M	18,506	
Soltice V J	18,712	
Somerville D	13,528	308
Sommer M A	23,028	2,407
Sommerfeld S J	31,772	1,390
Somes V E	22,104	53
Sommer R	17,939	
Somowski J	17,928	
Soukun K	18,998	
Soukun S	28,823	
Sopp E J	5,511	66
Sorbie V	18,392	
Sorensen D L	22,980	1,974
Soron D G	27,360	
Sortwell R W	24,808	477
Sotkowy J M	30,938	
Soukoreff E	4,549	
Soules D M	12,714	56
Sourisseau L A	3,207	
Southwell C	14,506	
Southwell C A	27,302	
Southwell M E	20,351	
Sowinski P	20,270	
Sowinski P J	27,116	
Spandal A J	8,394	
Spanier T J	22,765	966
Spanner C M	17,172	
Sparks J M	18,985	
Sparks R W	31,655	1,923
Sparrow R	17,838	35
Spearing J C	20,259	
Speelman H H	27,135	3,273
Speers W D C	44,214	485
Speirs P F	7,562	6
Spence B M	6,700	22
Spence D E	3,785	
Spence G G	36,974	770
Spence M	15,791	
Spencer B A	28,867	733
Spencer G I	31,159	
Sperling E A	17,645	
Spetch R H	19,111	
Spice E E	18,761	
Spicer S	17,299	
Spiers M	565	
Spiers M F	12,584	1,285
Spill K	9,048	
Spilsbury L H	27,707	1,550
Spilsted L B	20,474	
Spindel B L	28,749	73
Spindler V	30,887	204
Spiteri M P	20,296	
Spizawka A	20,437	
Spoke M L	28,676	165
Spowart S L	11,035	522
Sprague D M	17,299	
Spruston M	688	
Spurr M L	18,280	
Square V	14,994	800
St Hilaire S V	18,992	
St Paul-Butler K D	19,067	
St Arnault K A	427	
Stace Smith D L	20,145	
Stach R	18,134	
Stachera M	24,419	392
Staddon N	34,465	49
Stadig R A T	21,810	
Stadnik S	4,167	434
Staff A F	7,271	83
Stafford C	12,137	
Stager S B	17,074	207
Stainbrook J	202	
Stainsby I E	17,859	22
Standish T C G	30,032	146
Stanfield R	9,916	
Stang M A	22,721	1,796
Stang R M	8,272	209
Stangeland M R	40,980	3,449
Stanger C D	34,285	2,195
Stanich L	15,801	
Stanton V	18,248	
Stanley C	15,758	22

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Stanley D E	19,380	
Stannard H J	17,941	84
Stansfield E M	18,189	
Stansfield W F	21,331	
Stanton J G	15,939	
Staples H C	20,861	
Starck C M	16,898	
Starck J L	16,543	
Starenky A M	19,101	
Stark L	18,784	
Starke I	19,100	897
Start E	31,112	760
Stasiuk G T	17,395	
Stasiuk S	19,494	
Stasko N J	19,523	80
St Denis R J	30,231	
Stead K E	8,480	38
Stead M	16,971	
Steel B A	4,817	
Steel B C	26,529	916
St Hilaire D M J	8,398	
St Hilaire G A	21,074	
Steele A S	19,459	
Steele R M	3,902	
Steele S A	19,070	
Steer J E	15,395	1,224
Stein B M	49,411	4,817
Stein L M	19,873	
Stein L R	27,740	
Steinicke D G	18,132	
Steinke N E	21,242	5
Steinke W P	26,792	
Steiter G C	8,146	21
Stempien C	19,659	
Stenmark M O	15,487	104
Stenning J	11,314	
Stephen B A	26,184	681
Stephens B J	15,020	
Stephens L J	2,370	
Stephens O W	1,921	
Stephens R K	2,414	119
Stephens T	15,677	
Stephenson C J	25,123	2,303
Stephenson J H	18,877	
Stepputat R	19,586	
Stepputat S S	14,219	
Stetler D	25,863	
Stevan R D	28,686	2,380
Stevens J M	2,204	
Stevens K E	17,823	7
Stevens K W	27,808	143
Stevens R C	11,633	
Stevenson B	15,635	
Stevenson E M	19,231	
Stevenson J	12,656	931
Stevenson J L	18,502	
Stevenson K W	19,020	
Stevenson M	26,208	
Stevenson M	20,708	
Stevenson M	2,208	
Stevenson M D	26,151	3,497
Stevenson M L	20,228	
Stevenson R	25,731	79
Stevenson S J	5,975	
Stevenson S L	16,657	227
Stevenson T	31,112	170
Stevlingson P M	40,858	775
Stewart B H	15,273	421
Stewart C A	27,532	
Stewart C E	163	
Stewart C V	8,031	
Stewart D M	18,452	
Stewart G A M	4,162	522
Stewart H W	18,428	
Stewart I	19,308	
Stewart J A	9,002	
Stewart J V	21,666	
Stewart J	5,300	
Stewart L M S	12,924	2,017
Stewart M G	18,827	805
Stewart R J	15,787	43
Stewart S R	16,942	1,253
Stewart W F	33,149	
Stewart W H	27,600	
Stewart-Patterson C	4,885	
Stickland B J	27,290	251
Stiegler D	521	
Still A	8,897	173
Stinnett M	28,835	303
Stirling J C	28,292	1,626
Stoba E A	17,366	
Stobbe F K	20,724	
Stockburn D	21,323	93
Stoddart R A	28,848	287
Stodola L A	3,134	125
Stokes B J	4,614	
Stokes J H	29,985	1,262
Stone J A A	27,808	1,132
Stone M E	28,328	
Stone M G	26,780	350
Stopforth H R	18,468	
Storbakken L	29,270	37
Storey B	18,260	377
Storey B A	28,627	620
Storey P A	20,776	
Storey P D	25,865	1,120
Storoz A M	13,467	299
Stothers K A	10,071	
Stott J	15,377	498
Stoughton A M	11,964	222
Stoutenburg P	14,258	
Stowe D A	27,611	552
Stowell V M	25,912	36
Strandberg H M	7,517	
Strangeway E L	18,089	
Strate C L	28,794	
Stratford A M	16,626	
Stratford D	14,986	
Stratford T D	14,198	
Straub P D	18,316	
Strawson G	17,891	18
Stretch D J	24,657	
Stride B D	11,858	
Stroh C	52,311	685
Strohmaier R M	17,509	
Strom J M	28,370	
Stromgren M L	18,833	
Strudwick D A	11,589	724
Struthers J E	10,460	
Strychar I	26,475	1,277
Strycker C	17,632	
Strymecki T H	19,760	20
Stuart A F	15,618	561
Stubbs P	27,257	
Stubel M	26,984	
Sturby G L	19,042	
Sturgeon E M	18,115	
Stutt C	1,255	
Styba M D	18,243	7
Styger L M	28,984	
Suarez E B	18,345	
Suh J O K	17	
Suleman S	20,144	
Sullivan S E	15,594	
Summers B E	20,780	
Summers D	15,101	
Summers R J	20,361	
Sun M	29,014	2,194
Sundstrom S	16,264	4,322
Sunga A	22,297	280
Surkes S	45,494	2,009
Surko A A	17,011	
Susin D L	10,789	
Sussel B E	24,284	929
Sutcliffe A	31,522	51
Sutcliffe J M	2,272	
Sutherland C	17,104	
Sutherland E L	23,623	
Sutherland J	5,924	
Sutherland L M	18,933	734
Sutherland M T	18,189	28
Sutherland P L	16,070	2,442
Sutherland R	5,580	
Sutherland W	27,408	
Suto M	24,615	
Sutton K	18,429	
Suwala D	33,276	1,512
Suzukovich H D	29,123	
Suzukovich R W	22,706	451
Swallow S	28,780	
Swan A M	17,582	
Swan D G	28,217	
Swan H	19,278	
Swanson C A	15,802	
Swanson E N	9,856	
Swanson K W	17,950	
Swanson M E	28,292	
Swaykoski G L	15,222	16
Swedberg G O	29,104	
Sweeney E C	19,331	
Sweet J G	28,038	82
Swenson V K	8,610	
Swidrovich L	5,407	
Switzer J E	18,735	159
Switzer V P	19,242	496
Sy H	2,009	
Sykes C M	26,186	
Sykes W A	14,502	
Sylte L C	24,804	
Syme S T	21,248	106
Symington J	9,405	819
Symons C E	18,165	
Symons G R	19,328	
Symons J H	29,336	2,182
Symons S H G	28,534	
Symons W G	27,760	
Syssoloff E I	41,564	3,480
Szauer J	23,989	104
Szeto Y S	29,073	
Szoinvanszky M N	18,324	
Szotak M O	17,813	
Szymczak R	23,083	
Tait S	1,207	52
Takahashi M	2,153	
Takahashi W	27,982	628
Taki R	2,878	123
Takic N W H	28,194	
Talarico J	27,808	1,978
Talbot J	41,778	2,059
Talbot L L	26,244	64
Talbot S M	24,339	
Tall S	4,710	28
Talson M N	26,984	233
Tam A K F	26,211	210
Tam L	20,227	20
Tammivaara M B	34,076	731
Tan J H	27,242	
Tan L G C L	15,142	
Tan M	5,511	
Tan P A	29,051	
Tan R N	1,124	
Tan S B L	27,856	
Tan T E	27,249	
Tang E	9,396	
Tang E S F	17,457	5
Tang W H	28,616	
Tangen E A	23,019	6
Tangen J E M	14,424	
Tank S D	5,785	
Tanney M	21,953	3,270
Tantrum M R	31,808	1,608
Tapanainen K	20,747	
Tapley B	16,210	
Tapurowski L E	2,032	
Tarasewich A	4,354	
Tarigan P L	24,014	
Tarnowski L	23,282	
Tarr L	18,074	
Tarr T J	19,100	
Tarrant J L	24,084	
Tarry D M	9,920	
Tassonyi D I	34,076	2,152
Tate B E	1,855	
Tatham S	1,697	
Tauber R A	17,294	
Tauiu R M	9,291	
Tawse W A	27,992	
Taylor A	18,189	
Taylor A G	31,640	661
Taylor A K	17,419	
Taylor B	1,443	
Taylor C M	31,112	44
Taylor D S	10,409	296
Taylor E A	18,983	58
Taylor E A	21,458	
Taylor E F A	19,259	
Taylor E H	18,140	
Taylor E M	27,992	507
Taylor E M	1,328	
Taylor F	18,826	
Taylor I	5,245	
Taylor J	1,484	
Taylor J A	18,260	
Taylor K G	9,282	
Taylor K J	11,786	
Taylor L	20,631	795
Taylor M	18,643	
Taylor M E	14,733	
Taylor M J	18,506	
Taylor M S	24,371	1,420
Taylor P D	1,184	
Taylor R	10,294	
Taylor R P	19,595	
Taylor S D	28,472	72
Taylor S I	17,880	644
Taylor S L	10,939	137
Tayob S A	27,992	
Te E T	20,248	
Teal D E	17,450	
Tegnelly G B	21,750	
Teit H	16,916	
Tellez B	18,188	
Temple D E L	67,948	
Temple P J	24,837	
Temsland A	27,995	37
Tench C C	21,771	
Teng E	27,062	327
Teng M	19,007	
Ten-Hoeve D	21,432	
Tennant B E	17,214	
Teoh P L	18,695	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Tepoorten J	384	
Terai K	17,322	
Terepocki J L	18,866	
Terepocky E M	19,517	
Ternier R	1,883	
Ternus R	15,124	104
Terris S J	13,596	
Terry F	28,447	
Terry G P	18,399	
Terry W F	6,398	81
Tessari A	29,336	439
Thame S	8,629	
Theemes T	15,036	
Theessen L R	767	
Theisen D J	5,905	1,277
Therkelsen E M	30,632	473
Theroux V D	5,618	16
Therrien ?	19,242	
Therrien J	24,072	
Therrien J G	18,711	
Therrien M A	18,821	
Theuerkauf M B	16,234	177
Thiagarajah T L	27,948	
Thibeault Walker M	15,997	
Thierstein M A	14,317	
Thiessen A M	18,357	32
Thiessen E	31,085	
Thiessen J L	15,695	
Thiessen K	16,919	
Thiessen L S	8,080	
Thiessen M	30,632	1,055
Thiessen M	6,808	
Thiessen S M	31,412	
Thiessen V	12,140	6
Thio K T	45,348	386
Thistle A E	19,745	
Thodeson C	10,483	
Thomas B C	17,989	
Thomas E A	15,132	
Thomas E A	21,790	
Thomas J I	19,294	191
Thomas L E	21,837	
Thomas M G	17,213	
Thomas N J	17,556	
Thomas S G	11,719	359
Thomlison S E	3,506	
Thompson A	17,558	
Thompson A J	18,413	
Thompson D	10,704	
Thompson D L	15,273	1,240
Thompson D S	27,992	
Thompson G A	29,866	
Thompson H J	21,804	
Thompson J A	16,722	71
Thompson J E	18,214	
Thompson J L	18,870	
Thompson J S	13,989	538
Thompson K	21,545	
Thompson K J	2,146	
Thompson K M	18,151	
Thompson L H	17,672	
Thompson M	25,930	765
Thompson M P	33,136	
Thompson S R	19,425	
Thompson T L	15,362	
Thompson T R	11,650	
Thompson V	4,020	247
Thomson A A	18,117	
Thomson A S	21,509	
Thomson B W	20,004	21
Thomson C	3,176	202
Thomson D A	17,285	
Thomson D S	62,977	8,124
Thomson E F D	4,345	128
Thomson G	12,065	
Thomson G E	18,938	
Thomson H A	9,833	
Thomson J	28,484	2,066
Thomson J E	28,508	404
Thomson L J A	22,536	
Thomson L W	4,565	
Thomson M	27,326	
Thomson W A	49,843	
Thorburg M	20,342	
Thorleifson D	13,380	
Thorleifson L	17,072	
Thornber K M	21,729	
Thornber V K	16,901	
Thornburn M M E	22,270	
Thorne D J S	2,547	
Thorne L E	7,604	20
Thornhill D S	2,540	
Thornhill E	33,620	
Thornton M A	21,757	
Thorpe J S	26,660	
Thorpe W H	47,968	
Thorson M	16,162	

	Salary $	Travel $
Threlkeld G A	12,953	608
Thu I M	27,393	
Thurner D D	27,800	
Thurlborn M	20,388	1,725
Thurley J M	27,992	1
Tibando L	31,772	77
Tibbo S	3,315	72
Ticehurst L S	21,882	
Tiebuke T E	17,238	
Tighe K	22,014	
Tighe P J	17,889	
Tilbury S A	31,232	1,468
Tilby P J	36,676	522
Tiller B A	9,670	
Timbers G H	27,986	795
Timm C A	21,152	47
Timms B E	18,273	
Timothy F M	17,887	
Tintiman U G	22,280	
Tinckler E	27,992	446
Tinckler R P	262	
Tindale J J	29,059	
Tindale W C	10,092	
Tinkham S M	20,048	98
Tinley M	17,134	982
Tipman R	17,284	
Tjomsaas V C	17,337	
To L	28,936	1,175
To S	19,490	
Tobin E R	931	
Tocher C E	17,808	
Tod L J	25,258	3,477
Todd A B	8,666	
Todd I M	7,862	650
Todd J	3,443	179
Todd M J	4,302	
Toews C A	6,200	132
Togwell D P	29,776	
Tollardo E	18,992	
Tollefsen B I	17,930	200
Toller S	31,449	658
Tolliday J	2,242	
Tolpy A I	27,268	
Tomalty D G	20,768	
Tomalty E M	5,267	
Tomano B	7,318	
Tomczak L J	26,499	143
Tomich M A U	27,446	1,120
Tomkinson D R	19,758	
Tomljenovic D	21,120	
Tomm M S W	33,596	290
Toms L J	9,521	
Tong C P L	29,066	
Tong G	20,297	
Tong K Y	19,159	
Tong T T Y	27,496	19
Tonge J	20,740	21
Tonn H J	15,441	830
Tooby V K	13,246	
Toolsee T K	8,671	
Topolewski J	21,771	
Topping G M	22,758	
Torgerson A	19,668	
Tornack R D	33,855	
Torrans C S	11,707	795
Torresan A	19,263	
Torrison D A	36,518	1,743
Toth C B	2,479	
Toth M	19,962	
Tough L	5,098	
Towill M E	31,112	
Towne C	16,562	
Townend L L	20,086	
Townley J	15,507	
Townsend B J L	17,183	
Townsend K	18,011	
Townson G	24,608	237
Trace K	27,360	
Trace V M	17,896	
Tracey N	10,320	
Traegner O	4,717	
Trainer S R	2,243	
Trainor C V	19,541	
Trainor R F	16,143	
Trapnell A R	73	
Trask A	20,222	1,405
Travers-Gillespie E	1,057	
Travis M R	34,880	2,798
Treanor M H	18,602	
Treanor P	29,197	
Treanor W F	18,293	
Tree C	28,760	2,392
Treen J	1,090	
Trefler K J L	19,128	
Treman J A	18,118	505
Tremblay A	19,909	223
Tremblay D L	17,892	

	Salary $	Travel $
Tremblay D M	16,635	114
Tremblay F	11,679	
Tremblay J F	5,622	
Tremel E M	24,443	
Tremel N A	25,885	110
Tremere A L	30,632	
Tremere R L	31,357	
Trentadue B L	28,748	1,642
Triance P J	8,709	
Triggs M A	31,772	
Trim L J	9,883	
Trim L M	16,245	
Trimmer F A	34,018	1,360
Trites J	15,866	282
Trithardt M B	9,641	
Trojan S	8,870	
Tronrud L M	28,918	
Trotman A D	27,535	
Trotman C	20,155	68
Trotman E B	28,159	
Trouton S K	8,019	296
Trovato C E	17,266	
Truant E W	31,772	480
Trudeau S A	18,929	
Trudeau V	21,614	
Trudel N D	9,465	
Truelove L S	26,291	197
Trueman D M	27,992	1,490
Truesdale P Y	14,026	119
Truman B B	27,992	
Trustham A A	32,019	2,142
Tsang M W	25,543	72
Tsang P	22,020	
Tse G C	17,905	
Tsoi A Sue G S	26,063	
Tsui F Y P	27,804	
Tsui G I W	17,390	
Tsui H K T	18,034	
Tsuyuki T	13,688	
Tubbs A G	19,265	
Tucker A	29,106	
Tucker W M	17,246	
Tuden D	18,179	
Tudge S M	27,176	14
Tufts J W	19,729	
Tully L B	9,423	
Turcott A P	17,115	
Turcott P M	18,095	
Turcotte C I	15,547	
Turcotte D	11,875	
Turenne O G	19,685	
Turgeon D	1,823	
Turgeon E M	20,083	
Turk S M	28,751	854
Turnbull A	20,043	
Turnbull G M	19,149	
Turnbull S	16,157	
Turner A I	15,831	
Turner B L	20,048	475
Turner D C	14,275	392
Turner D E	25,143	
Turner E H	7,142	
Turner I	9,794	
Turner J A	17,372	28
Turner J G	26,578	1,214
Turner J R	20,820	
Turner K I	17,288	
Turner L	18,380	
Turner M	2,145	148
Turner M E	20,361	2,214
Turner M E	30,176	2,311
Turner M G	1,735	
Turner P M	7,501	
Turner P M F	11,609	
Turner R D	46,911	8,594
Turney N E	7,679	
Tutte P A	17,897	
Tuttle C B	13,832	
Tuttle P C	18,199	
Tweed V R	8,028	14
Twone D	21,766	
Tylor A	24,350	
Tymchuk C A	21,939	322
Tymrick M	20,143	
Tyner J E	13,149	235
Tyrrell F	15,607	
Tyshynski M	1,986	
Tyson B P	17,796	1,194
Tyson S A	17,336	405
Udelnc H V	37,364	1,022
Uh S H	30,749	138
Ulmer E A	11,993	
Ulmer J H	21,025	3,583
Ulmer L	18,260	
Ulmer R	13,970	
Underdown M C	16,524	123
Underwood N	17,894	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Upton B F	2,754	327
Upton H G	22,951	
Uraro K	7,158	
Uren W J	18,726	
Urness A M	14,992	
Urquhart A	10,463	
Ursel F	25,470	
Ursic L N	31,092	
Urstad H	66,252	2,737
Usborne B B	28,740	2,057
Usher L J	7,963	
Usselman C D	1,222	
Usselman S R	2,515	
Utendale K A	33,750	4,648
Uy L	20,179	
Uyeda T	7,608	298
Vachon L M	19,853	
Vagay L	16,841	
Vail J	992	
Vairo H	8,183	
Vaisto H I	31,112	346
Vale R H	47,739	976
Valente Y S	16,844	264
Valentin S	18,725	
Valiant M J	17,249	
Vallcau B J	1,659	
Vallee A L	24,420	1,534
Van Aert M	5,042	
Van Baal P G	6,846	805
Van Brummen L	18,260	
Van De Mortel S	12,486	
Van Der Gracht M	9,980	
Van Der Straeten C	928	285
Van Dooremalen P A	3,725	
Van Dyk A E	15,257	
Van Dyk R	6,038	
Van Horne B	8,146	
Van Nice N A	900	
Van Pelt L W	19,541	
Van Sickle M	20,288	
Van Steinburg L M	33,476	904
Van Thiel M	20,124	
Van Tienen S	14,001	
Van Woerden H J	20,642	1,751
Vanbussen D	1,302	
Vancise J E	4,777	
Vandenberg L	31,772	1,990
Vandergrift L	14,286	
Vanderhall M	20,201	
Vanderheide L I	14,996	148
Vanderlende M	7,656	240
Vandermeer C	6,691	
Vandermeer E	20,292	
Vandermeer G	28,785	
Vanderwall D	15,456	
Vanderwood A	18,807	
Vandevelde S	15,251	
Vanerpsbergen C	11,550	
Vanel N	17,098	
Vanevk W A M	17,204	
Vangalen S C	13,091	
Van Horn E I	27,239	
Vankka C L	15,108	1,330
Van Nieuwkerk J E	27,176	3,372
Vann E B	26,500	
Vanpelwegh Y T	18,021	
Van Rhyn B J	34,337	2,051
Van Rienen J M	18,304	
Van Staaldunen G	29,643	
Vansetters J E	12,597	64
Vanttinen H S E	18,286	
Vanzetta C	15,233	
Varcoe M J	23,633	
Varga S	1,659	
Varwig R J F E	33,209	
Vasarms G J	4,815	1,156
Vasilash R	19,426	
Vasilescu N	19,579	
Vasseur S	19,789	
Vath B D	30,240	1,481
Vaughan J S	32,082	82
Vawrysk D A	18,166	
Vazquez S J	27,377	
Veale D	12,992	313
Veasey M M	18,260	
Veitch M B	977	
Velay N L	8,131	
Velie T J	4,961	
Venables P W H	15,732	
Vendryes S J	8,999	
Veness D E	20,012	
Venner V	7,747	
Venne A B	18,383	
Vereshagin V	17,881	
Verne C	17,974	
Verpoorten L	21,661	
Verral P H	5,000	

	Salary $	Travel $
Verrall V M	34,914	
Verrier L S	17,096	
Vesrin J F	19,400	
Verwoord F L	4,502	
Vesey B J	18,423	
Vetters V K	19,380	
Vianzon L	15,624	85
Vibe G A	5,115	
Vickers D G	2,840	
Vickers M M	16,843	
Vickram C I	26,337	
Vickram P I	31,505	150
Vidal M V	16,082	
Vidal O R	26,972	906
Vidovich G	19,289	
Vigneault M G I	17,548	
Viking Sun O F	18,237	
Villanueva G L	263	
Villasoto L	13,169	
Vincent P	2,766	
Visram N	3,785	
Vivian L	16,728	
Vivian M A	1,761	
Vogan M I I	38,828	661
Vogel L	28,749	1,357
Vogler B R	21,152	
Vogt A M	24,540	18
Vogt K I	16,053	
Volk F B	25,834	188
Volkaert C L	16,127	
Volpatti D	19,280	45
Von Krosigk L	17,673	174
Von Mavdell I	29,830	1,707
Von Blume F A	28,166	
Voss E	18,091	
Voss W	2,550	
Voth E B	5,311	
Vroom A	7,782	429
Vroom R W	17,422	4,080
Waarne S	11,262	1,386
Waddell E P	19,537	
Waddell R J	20,323	
Wade B C	19,888	
Wade C	2,753	
Wadhwani K	19,253	
Wadia F M	16,193	
Wadsworth J L	13,283	751
Wagner C G	21,067	
Wagner G S	6,782	
Wagner M M	13,293	
Wagner M M I	30,632	
Wagner M P	27,228	
Wagner N A	21,343	
Wagner W F	10,206	
Wai A	13,715	
Wai C A	28,902	
Wai Y K	19,700	
Waitt G O H	34,704	900
Waitt L M	5,963	
Wakefield H J	40,900	1,007
Wakeford V R	907	
Wakeham S L	14,604	
Waksta K	1,713	202
Walcott K C	29,263	
Walden B	17,884	
Walia N	17,274	
Walia P K	13,606	
Walkden M	17,858	
Walker D A J	21,712	
Walker E B	34,092	2,906
Walker F M	18,259	
Walker H D	13,129	
Walker J C	14,334	
Walker M C	848	
Walker M E	28,841	583
Walker N R	31,772	275
Walker S L	11,063	
Walker V M	33,491	
Walkey J E	20,707	240
Walkinshaw M	17,809	
Wallace I	27,760	117
Wallace J	19,480	
Wallace L A	16,783	
Wallace L E	14,821	375
Wallach K	16,097	
Wallack B	7,134	
Wallden G L	21,563	
Wallden N	19,923	
Walle A J	17,648	
Waller G	15,579	
Waller P	1,608	
Wallin G K	20,838	
Wallin M R	26,750	903
Wallin S R	30,642	282
Wallis D C	4,053	
Wallis S A	18,489	
Wallis S A	4,224	

	Salary $	Travel $
Walls M L	8,904	
Walmsley D J	17,604	
Walmsley H	4,900	
Walmsley I J	20,229	
Walraven C L	16,836	
Walsh C L	12,058	9
Walsh J J	15,328	
Walsh M P	4,896	
Walsham V K	1,199	351
Walter J	19,143	
Walterhouse H N	18,717	
Walters G H	19,610	
Walters J C	28,364	
Walton V A	8,021	
Wanczura M	26,690	199
Wann J	10,364	
Warcup Y	20,300	
Ward K T	17,434	
Ward R C G	17,800	204
Ward S	27,294	1,004
Ward V	16,127	
Warner I J	28,120	333
Warner J A	28,946	
Warner L I	16,251	105
Warnock K L	6,244	
Warren E M	17,360	
Warren J	4,880	
Warren J M	19,237	
Warshawski P	2,617	
Warwick C	28,614	
Warwicker J M	17,600	
Washbrook L E	15,575	
Wassen C C	20,409	164
Wasson S D	39,640	199
Waterfield S	9,425	
Waterhouse R I	15,658	14
Waters M	17,331	
Watkins H G	13,876	
Watkins J	16,971	
Watkinson H B	27,256	
Watmough L F	17,358	14
Watson D M	13,894	
Watson E M L	18,001	
Watson J S	17,209	
Watson M J	17,555	
Watson M P	31,112	2,127
Watt E	27,905	
Watt F	4,387	
Watts C D	32,815	631
Watts G G	27,142	
Watts H R	27,067	
Watts K H	31,288	116
Watts M M	28,820	14
Watts W J	34,315	834
Watts W R	25,817	181
Waugh L M M	18,064	
Wawrysk D G	9,411	
Way A M	8,753	
Wayte J R	957	72
Weatick S	18,992	
Webb G C	1,721	
Webb J	309	
Webb K	12,817	1,126
Webb M I	12,510	556
Webb S M	4,896	
Webber B	5,118	14
Webber C	9,375	
Webber M C	16,178	
Webber M J	786	
Webber S J	6,420	
Weber B V	19,965	200
Weber C	25,495	
Weber T	26,528	2,002
Webster D	13,936	
Webster J P	17,193	
Webster L A	211	
Webster P D	1,803	101
Weeks B J	9,177	556
Weeks J E	5,079	
Weerning H V	17,710	
Wegscheuller L	2,187	
Weich P C	10,687	735
Weir H R	18,115	
Weir M A	13,277	
Weisbeck E M	27,902	970
Weisgerber J	7,700	
Weisner D S	30,410	1,333
Weiss A M	18,039	19
Welch M C D	31,741	
Wells A V	24,939	203
Wells E	31,112	
Wells P	19,730	
Wellwood G R	33,313	2,196
Welsh J	34,015	
Welsh K	8,902	7
Welsh S B	33,511	
Wendland J G D	3,249	

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Wenger S L	6,676	
Wentworth P J	16,145	1,329
Wenzel R G	14,705	
Wenzel J	18,218	
Wenzel R P	18,393	
Wesley P E	17,659	
West C J	1,558	
West M	4,624	
West S	14,387	
Westaway M T	28,879	
Westbrook S	17,453	108
Westbury K M	762	
Westerwoudt C H	28,487	293
Westfall A J	32,192	2,283
Westlake L A	24,134	348
Westlund E M	6,566	78
Westlund M	26,750	1,507
Westmacott W G	2,202	
Westman J	8,097	
Weston A J	19,256	
Weston B E	3,053	
Weston R D	25,842	376
Weston W D	48,081	
Westover C	18,420	
Westover R B	19,108	
Westwick E C	47,064	448
Wetmore A M	2,045	172
Wetteland E M	21,926	
Wharton D A	26,355	
Wharton R H	11,925	
Wharton W	11	
Wheatcroft L	17,874	
Wheatley P A M	7,169	
Wheatley P H	28,697	496
Wheeldon T K	15,440	2,018
Wheeler M E	32,260	932
Wheelhouse S	5,139	
White A L	9,810	
White A V	13,007	
White B	3,653	
White C	17,555	22
White C E	7,321	
White E	21,674	6
White E G	19,239	
White E M	18,279	
White E R	11,553	
White E M M	18,799	134
White G E	940	
White J A	12,080	
White J B	37,135	1,999
White M	18,002	
White M A	19,761	36
White M A	33,059	915
White M M	13,713	1,186
White M R	17,246	
White P M	19,934	39
White R G	29,358	651
White S L	8,014	
White S M	17,741	
White T K	19,496	
White V L	20,332	
Whitehead G J	10,432	
Whitehill L V	16,487	
Whitehouse S I	18,342	
Whitelaw R	32,566	207
Whiteley R J	18,201	1,440
Whiteside S M	18,773	10
Whitford B	16,045	
Whitmore R F	48,048	381
Whitmore S J	29,500	1,887
Whittaker A C	15,034	
Whittaker A J	40,271	
Whittaker E I	35,381	
Whittaker G R	27,383	1,936
Whittaker M D	39	
Whittington R	10,221	
Whitwick S	3,874	23
Whitworth J M	17,603	
Whitworth R	20,001	
Whonnock R	4,502	
Whyte D O	19,262	
Wick B J	34,904	4,888
Wick E J	17,239	
Wickens S M	18,573	
Wicklund A	27,337	
Wicklund F A	9,523	
Wicklund L D	15,745	
Wicks N C	7,563	
Wideman J	20,305	
Wiebe D G	15,338	847
Wiebe J M	15,380	50
Wiebe P	19,337	
Wiechmann P	25,222	
Wiedeman F V	32,431	1,956
Wiekenkamp M	5,473	
Wiens D	16,794	27
Wiens H B	22,428	9

	Salary $	Travel $
Wiens J H	7,802	130
Wiens S	16,256	
Wieser C W	31,512	350
Wigen P M	3,048	
Wight J R	17,807	
Wightman L	14,143	
Wigmore E J	41,341	822
Wilfert T A	18,856	94
Wilkie M R	15,968	1,065
Wilkins C L	23,305	
Wilkins C M	14,625	1,823
Wilkins D H	27,190	
Wilkinson E	4,271	39
Wilkinson S M	4,250	
Wilks D M	25,585	403
Willbanks L	17,458	
Willberg E D	3,569	35
Willems T	20,440	
Willett P L	19,579	
Willeumier J C	26,061	1,154
Williams B L	15,426	
Williams C	17,787	
Williams D	25,899	1,610
Williams D	7,692	198
Williams D	16,925	105
Williams H A	16,020	
Williams H A	26,250	660
Williams J	15,931	
Williams J B	6,883	
Williams J H	17,962	
Williams J M	34,076	52
Williams K	28,845	164
Williams K T	28,347	4
Williams L	18,383	
Williams L J	29,454	
Williams M	12,258	2,101
Williams M A	17,891	
Williams M E	8,546	
Williams M H	18,476	
Williams M J	16,310	
Williams R A	12,598	810
Williams R A	7,456	
Williams S	9,825	
Williams S A	13,451	
Williams S A	18,089	
Williams S G	15,284	
Williams W J	18,845	
Williamsen R	26,423	
Williamson C K	41,297	91
Williamson C M	19,920	
Williamson E	8,031	96
Williamson E R	13,410	
Williamson J	45,615	1,609
Williamson J M	27,948	361
Willie M A	17,283	
Willingshofer D R	26,870	
Willis H E	7,912	
Willis J M	18,992	
Willis L H	8,169	
Willock A R	17,202	
Willmer M R	31,112	1,208
Willoughby B A	30,455	3,098
Willoughby B L	17,844	
Willoughby R G	20,845	
Wilson A A	18,843	
Wilson B A	31,371	
Wilson D E	4,701	120
Wilson D L	20,716	51
Wilson E	28,820	1,120
Wilson E	12,450	
Wilson E	13,234	426
Wilson H V	14,412	
Wilson J	34,076	1,876
Wilson J E H	7,980	38
Wilson J M	2,702	
Wilson L	22,089	368
Wilson L	27,992	100
Wilson M	19,279	1,710
Wilson M J	22,365	
Wilson M S	5,530	125
Wilson P	13,164	
Wilson P E	34,076	260
Wilson R G	68,871	11,521
Wilson S M	1,957	
Wiltermuth S R	8,950	
Wilton L D	32,756	
Wilton W W	28,124	1,248
Winfield B J	17,373	
Wing M J	31,112	356
Wingrove E	13,353	
Wingrove J L	27,849	7
Winkelmann S	17,235	
Winston P M	19,565	
Winter G O	18,062	
Winter J A	30,161	1,449
Winter L J	487	
Winter R E	17,295	

	Salary $	Travel $
Wiseman C H	21,233	7
Wiseman D M	11,463	
Wiseman N D	19,530	
Wiseman S	9,603	
Wiseman S	26,560	
Withers E W B	30,823	483
Withers S A	1,102	
Witt J M	31,112	24
Wittenberg H	29,109	161
Witter E N	19,473	
Wittrock K S	16,956	
Witsk V I	1,130	
Wocknitz D W	18,593	
Woelk P G	21,618	14
Wohlwend M H	25,827	305
Wolf D	22,898	
Wolf D C	16,746	789
Woloshansky D A	12,963	
Woloshyn K M	15,920	
Wong A	5,918	
Wong B	13,919	
Wong B Y K	10,246	
Wong C L	31,772	80
Wong D K Y	10,938	
Wong H B	29,013	37
Wong L S Y	9,452	
Wong J	17,791	
Wong J	18,255	
Wong J M	13,184	271
Wong J W K	27,885	
Wong J Y S	21,953	
Wong K	19,525	
Wong K C	58,197	8
Wong K L	9,833	
Wong K N	16,310	
Wong K W	27,474	
Wong L	26,753	
Wong M	27,586	
Wong M Y F	25,046	
Wong N	18,635	
Wong N M	32,230	
Wong P E	21,865	
Wong P N	19,731	
Wong Q	19,787	
Wong R Y F	25,737	1,374
Wong S F	28,903	
Wong W H	29,329	
Wong W S	27,103	
Wonnacott P M	28,360	254
Woo J	15,182	
Woo S S	21,942	32
Wood B	575	
Wood D	17,952	
Wood E L	19,966	
Wood E W	17,663	
Wood G D	19,413	
Wood I G	20,572	
Wood J E	29,289	
Wood J P	7,185	
Wood J T	36,603	1,270
Wood L L	13,576	1,535
Wood M	21,875	218
Wood M A	20,175	
Wood R W	20,455	
Wood S M	34,736	1,972
Wood V	22,687	
Woodcock B A	17,757	356
Woodhouse B	12,251	
Woodhurst C A	28,364	179
Wood Johnson P M	18,260	
Woodley I	19,560	
Woodrow D J	24,335	869
Woodruff F M	14	
Woods J	16,648	
Woods J E	18,033	
Woods L M	19,559	
Woods S J	17,284	
Woods S M	17,827	
Woodward C H	21,741	
Woodward C R	28,472	774
Woodward D M A	18,159	
Woodward F Y	19,230	
Woodward G E	18,595	
Woodward V H	13,544	1,769
Woodworth E M	29,383	
Woolcock B J	11,655	
Woolcock J	14,549	
Wooldridge D M	9,271	87
Wooldridge L L	24,361	
Woolley I	5,133	
Wootton J R	18,027	
Wootton M J	38,600	1,618
Workman L	17,356	
Wormald G S	11,051	
Worobel G A	14,816	
Woroniuk S	18,189	9
Worrall A I	21,659	7

SALARIES, WAGES, AND TRAVELLING EXPENSES

MINISTRY OF HEALTH—Continued

	Salary $	Travel $
Witherspoon M A I	31,706	
Wourms A A	15,918	
Wourms J H	27,514	14
Wowk L	28,472	446
Woycheshin L J	16,864	
Woytack L	5,983	
Wratten D F C	22,558	129
Wright B	20,571	
Wright C D	25,256	191
Wright H O	30,853	
Wright J	19,440	
Wright J E	15,590	527
Wright J R	33,516	
Wright J W	17,873	
Wright K	1,198	136
Wright M E	10,018	
Wright M E	4,999	274
Wright M M	26,451	55
Wright R	21,920	212
Wringe E L M	17,919	
Wryghte L E	15,020	
Wu J	4,259	
Wunch J	19,332	
Wuttunee S A	17,563	
Wylie J	1,518	
Wylie N W	35,892	389
Wynne E J	38,828	29
Wynne M	8,321	
Wyse A G	23,103	
Wyse K A	8,427	252
Wyton B L	15,812	
Wyzinski M A	31,772	354
Yan I	9,362	
Yang J N Y	27,134	
Yap I S E	10,952	
Yard D M	2,427	
Yaremovich M	18,537	
Yaretz B M	2,351	
Yarjau R A P	21,472	
Yarmish W I	18,478	
Yasin S	26,735	49
Yasinski R	11,471	
Yasinski S M	4,296	
Yaskow M	21,573	
Yates B	17,531	
Yates L R	17,296	
[illegible]	15,608	1,302
Yendley I R	10,165	
Yeung A Y H	28,354	
Yeung J K	27,166	
Yewchuk P	28,610	104
Yick H	21,892	
Yim V P K	28,829	
Yip C	17,632	
Yochim P V	26,339	4,994
Yodogawa A J	26,072	1,623
Yolland P	10,560	
Yong A	11,075	
York J L	18,151	
York L C	20,865	
York L J	23,741	3,224
Yorke I D	19,879	
Youn S Y	20,816	
Young A	11,455	
Young A	20,154	
Young A G	12,102	
Young A W	13,330	
Young D	23,932	
Young G	20,267	
Young G	3,743	
Young I M	19,595	12
Young J	18,109	111
Young J	9,508	205
Young J A	23,152	29
Young J C	31,112	1,817
Young J E	22,449	
Young J M	19,707	
Young J T	26,512	
Young K D	2,845	496
Young L D	19,100	
Young M K	23,944	
Young N	16,958	
Young N M	18,998	246
Young P	28,026	
Young P A	10,910	390
Young P H	18,391	
Young R	21,505	191
Young S N	23,565	
Young T	1,579	
Young V J	18,178	
Young W O	69,813	815
Young Lai C P	983	
Youngberg G D	3,560	
Yu C S	68,445	346
Yu M S	17,966	
Yu M S M	1,827	
Yu T F C T	20,230	
Yule J E	4,089	14
Yurko A	20,596	
Yusko A E	19,568	
Zacharias D D	18,232	
Zacharias E M	17,632	
Zacharias H	15,320	28
Zack A O	21,370	
Zado B E	14,957	
Zadworney H E	13,670	
Zaleski S I	27,943	
Zanchettin R R	17,172	
Zandstra I I	3,987	94
Zanic V	21,170	
Zapf A T	26,240	
Zapp R O	46,357	3,163
Zappia T	947	
Zayonc O M	19,243	21
Zeiger R A	11,973	
Zemcov B	21,902	
Zender H B	46,331	
Zentner S J	7,649	
Zibin S N	25,123	1,173
Ziemianski A	20,871	759
Zigay M R	19,452	
Zilcosky E J	27,261	
Zilkie L R	14,573	
Zimmer R	2,940	
Zimmerman M A J	4,913	
Zimmerman S D	5,298	
Zimmerman S M	33,277	696
Zink G D	50,797	954
Zirk C D	17,645	
Zirk C S	22,280	
Zirk K W	12,597	
Zischka E M	25,226	162
Zoltan T T	30,824	471
Zorn R M	17,265	
Zucermann A	30,287	
Zucermann G L	20,224	
Zulkowski E	40,687	4,309
Transfers, other ministries	705,550	8,098
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		1,968,793
	186,282,434	4,282,318

MINISTRY OF HUMAN RESOURCES

	Salary $	Travel $
McCarthy Hon G M Minister	32,306	11,711
Noble J Deputy Minister	75,568	4,326
Aasen F	13,708	
Aasen K	20,174	
A'Bear G E	23,213	363
Abbott S	19,281	
Abfalter S	9,361	
Ablitt V A	25,765	
Abma S	52,404	3,956
Abotsway R	3,200	
Abraham E	20,009	
Abraham E D	24,134	987
Abraham F D	1,316	
Abrahamsen A I	23	
Abrahamson D	15,712	52
Abrams J E	35,969	1,353
Ace R M	33,564	
Acheson J A	21,803	560
Ackerley A M	17,723	
Ackerley C	28,205	
Acomba M G	24,105	2,920
Adair S	21,149	938
Adam B	13,425	
Adamick J J	31,565	494
Adamowski M	18,783	
Adams D	17,230	
Adams D E	18,541	
Adams G M	20,137	23
Adams J	3,642	
Adams K D	22,864	
Adams L G	19,156	221
Adams R L	20,496	
Adams S	2,053	
Adams V	21,908	
Adams V M	18,836	
Adamson B	16,910	
Adamson J	1,833	
Addey R G	6,178	
Addy R	22,472	
Adolph R V	27,443	431
Adye P K	415	
Affleck B J	18,885	
Agar K M	15,551	
Agate A L	22,781	
Agius M	19,269	
Agnew C	4,032	
Agnew E E	19,759	
Agutter E A	24,114	
Ahearn L M	21,553	
Ahoff A	10,067	
Ahrens S I	25,866	
Aindow R G	11,084	
Ainey S D	17,939	
Aitchison R T	17,272	
Aitken D K	19,277	
Aitkens C J	22,708	493
Akerman L L	27,823	
Alain B	8,806	
Alban C	16,436	831
Albanese S	6,123	474
Albert C	2,135	
Albert R J V	21,591	
Albertini L J	19,540	
Albertson K C	4,428	
Albertson M R	4,608	
Albrechtsen C A	20,037	
Albright A H	31,507	946
Albright P	915	230
Alcock J D	4,018	
Alcorn T	393	
Alex J	10,858	
Alexander C G	18,707	
Alexander C L	17,712	1,741
Alexander D A	18,441	3
Alexander G J	15,066	
Alexander M E	19,965	
Alexander R L	17,239	
Alexis J L	31,680	731
Alfawicki P J	43,467	939
Alford M W	19,047	
Alford S	18,006	
Alguire C	15,291	
Allain J E	18,506	
Allan M	22,105	78
Allard C A	13,525	
Allegretto J	975	
Allen C	784	
Allen H M	16,723	43
Allen J	13,782	248
Allen J K	809	
Allen M	4,210	
Allen M C	3,520	
Allen P A	16,713	
Allen W	12,327	
Allen W L	2,152	

	Salary $	Travel $
Alleyne J	18,197	
Allison D L	22,972	
Allison P A	19,714	1,015
Allison R A	8,850	
Almic N	18,257	
Almond A	10,320	269
Almond R V	1,069	
Alpini A L	2,365	
Altman P F	25,874	
Alton G W	32,504	3,487
Amantea M	18,164	
Amato M R	23,445	160
Ambery P T	2,093	117
Ames K	20,305	
Ammann M K	8,335	75
Amos A J	19,765	
Amos J A	24,160	334
Amos M	41,058	376
Amsden F J	20,020	447
Andersen D E	15,493	
Andersen P J	14,766	
Anderson A G	16,704	
Anderson A V	17,270	
Anderson B L	21,445	
Anderson C E	22	
Anderson C L	7,639	
Anderson D	20,389	403
Anderson D A	18,650	
Anderson D G	28,062	
Anderson D G	3,235	
Anderson D J	27,097	2,402
Anderson E	22,975	125
Anderson E B	23,806	2,107
Anderson F	15,114	1,211
Anderson G A	17,456	
Anderson G M	19,500	
Anderson H D	27,870	1,295
Anderson J M	15,182	
Anderson K C	19,069	710
Anderson K L M	16,689	
Anderson L	17,925	
Anderson L E	19,960	
Anderson L F	17,992	
Anderson L N	14,532	16
Anderson M J	16,324	
Anderson M R	8,568	
Anderson M S	21,675	
Anderson N K	12,034	
Anderson R M	15,951	
Anderson R S	21,966	
Anderson S A	19,412	
Anderson S A	19,982	532
Anderson S L	3,260	
Anderson S M	27,704	
Anderson S W	31,723	837
Anderson T G	21,360	164
Anderson V P	2,923	
Anderson W	18,888	
Anderson W	28,152	8,819
Anderson W J	29,033	3,799
Anderssen K	17,309	
Andison C	733	
Andress J	1,567	
Andrews B	3	
Andrews E M	20,173	
Andrews G M	17,941	
Andrews L	27,556	1,953
Andrews P N	20,696	
Andrianos E	15,714	
Ang R	21,927	
Angelich Z E	18,105	
Angrignon K M	19,081	1,057
Angus B	3,063	
Angus G R	33,792	362
Angus L	5,615	150
Anholt G J	28,267	2,232
Annis M	6,314	
Annis R E	28,668	1,381
Ansell J	24,331	348
Anselmo E	18,956	
Anselmo K	17,195	
Anstett G	19,937	
Anthony J	11,341	
Anthony M	29,141	1,988
Antonio F Y	28,997	
Antunes M	5,156	61
Apostol N	636	
Applebaum I M	6,166	
Appleton H	28,373	
Appleyard M	19,837	1,372
Aquila D	3,229	139
Araki F	17,502	641
Arcand D M	13,973	
Archer A	1,546	
Archer P J	810	
Archibald W	3,993	
Arden M F	16,227	

	Salary $	Travel $
Arkinstall C M	12,553	
Arkinstall S M	22,207	19
Armbruster J M	19,192	
Armella L	21	
Armitage M H	25,240	
Armstrong A M	32,209	681
Armstrong B	32,156	998
Armstrong B	11,829	61
Armstrong D C	29,325	
Armstrong H	24,134	2,138
Armstrong K C	26,658	853
Armstrong M F	13,810	
Armstrong S	17,175	
Armstrong S G	29,462	
Armstrong V A R	14,936	
Armstrong-Reid M	20,428	
Arnault M E	17,134	
Arnett N P	27,245	434
Arnold C M	20,263	
Arnold D	5,450	231
Arnold J	26,519	1,868
Arnold L	53,499	9,417
Arnold S D	32,259	1,181
Arnott T	17,751	
Arnould A G	30,891	
Arnould J E	20,078	
Arrowsmith H J	22,121	354
Arsenault D L	6,015	
Arthur V	12,523	
Asao A	27,939	40
Asao Y	20,789	
Ash K	14,070	
Ash L	8,800	
Ashby R J	28,392	
Ashcroft E A	16,175	16
Ashton F	17,689	
Ashton W D	3,293	
Asic I J	9,124	
Asmar J M	4,234	
Asplin G L	7,444	
Assonitis G C	28,475	2,559
Aston C	18,167	
Atchison D A	20,730	
Atchison E M	30,632	126
Atchison S	17,941	335
Atkins D E	22,375	813
Atkins E J	18,778	
Atkins J	4,538	
Atkins L C	21,580	
Atkins M A	18,664	
Atkins M G	19,319	
Atkins P H	3,044	
Atkinson A	20,129	1,188
Atkinson D	10,062	
Atkinson D A	15,307	
Atkinson H	19,851	
Attle J	7,425	490
Attridge N	27,463	507
Attwell M M	14,053	
Attwell N A	24,175	457
Au E C W	27,232	
Au H T P	27,708	
Au M N	9,651	
Auchterlonie M	5,306	1,486
Auger C	4,913	
Aulakh C	12,913	
Ault A J	21,219	
Austin L M	17,217	
Austman F K	6,368	
Avis B L	16,443	
Aw P	17,249	
Awrey A	20,951	2,162
Axelson R	7,421	40
Axford A	5,212	
Ayer M A D	23,396	2,467
Ayinde M	22,849	276
Aylesworth C L	3,281	
Aylsworth R	14,346	7
Ayotte J E	5,968	
Ayre Z	22,400	
Azevedo R	17,970	18
Aziz K J	24,537	2,330
Babcock E H	18,811	
Babcock M K A	18,627	
Babcock W J	19,573	
Baber D J	27,139	1,612
Babish J C	5,996	479
Bacica B V	15,497	
Bacica R W	24,513	1,124
Back L A	24,010	1,332
Back R M A	19,245	679
Back S	16,810	57
Backeland L J	4,404	
Backer D I	22,381	634
Backer S	18,259	
Backus P L	33,156	
Bailey C	18,709	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Bailey C A B	18,854	
Bailey C L	17,964	21
Bailey J	13,903	
Bailey J E	11,790	
Bailey L	10,469	
Bailey L D	25,029	308
Bailey L M	20,594	
Baillie S	18,458	
Bain J	10,215	
Bain L J	11,833	
Bain L K	26,114	130
Bainbridge B A	7,332	
Baines K J	15,082	
Baines R	650	
Bains P	5,125	
Baird L	16,123	444
Baird M B	15,182	
Baja E A	50,679	
Bajuk A M	26,990	
Baker C A	15,521	
Baker L J	27,620	
Baker M R	22,137	29
Baker N J	18,423	
Baker W S	28,978	123
Balam B L	20,352	
Balanecki D	4,015	
Balazi P A	12,950	179
Baldauf M	26,674	
Baldwin B	1,683	
Balfour J K	13,781	430
Balfour T	2,466	
Bali E	18,451	
Ball S	1,973	
Ballantyne J	16,222	277
Ballantyne P	27,612	273
Ballantyne P B	22,848	
Ballantyne S	20,573	686
Ballard R T	22,817	
Ballendine C	3,539	
Ballou S A	22,854	427
Baine C L	11,068	
Baluch J	19,111	
Balzer C L	27,777	661
Banks J	7,812	86
Banks R H	27,679	707
Bannerman C	811	
Banta W M	22,287	207
Baranyi G P	20,383	430
Barbeau M L	19,098	
Barber D E	19,569	148
Barber J	16,582	
Barber R B	26,899	10,218
Barber S	11,055	
Barbour T R	16,649	
Barclay D W	28,061	1,531
Barclay K F	21,043	
Barclay S M	15,836	
Barisenkoff D A	19,259	
Barker D J	4,071	124
Barker E E	20,679	84
Barker F K	26,238	
Barker G S	24,295	1,933
Barker M	20,165	
Barker W A	2,849	
Barkley T D	31,569	645
Barlow J K	8,019	
Barlow M A	17,099	25
Barltrop M J	32,373	
Barnard C	21,848	
Barnard M B	27,146	
Barnes B J	14,136	115
Barnes D	2,578	
Barnes L	18,374	
Barnes M F	17,997	
Barney G D	13,867	
Baron L	20,973	
Barr A H M	15,459	433
Barr B A	18,671	170
Barr C	4,790	
Barr M M	22,266	1,772
Barrand J C	3,051	
Barrett E J D	19,738	
Barrett J R	29,004	2,382
Barrett R	5,196	
Barron W M	27,266	
Barrow K	5,722	
Barry B J	5,297	111
Barry C L	20,903	
Barth E C	19,498	
Bartholet S C H	17,081	43
Bartlett A R	29,060	250
Bartlett M E	18,762	126
Bartrim T	1,574	
Barut E	19,884	
Baryluk D B	17,696	
Bascombe K J	10,283	
Basi H S	32,156	203
Basi R	2,072	
Batch D	20,817	
Batchelor H	12,319	
Batchelor J V	39,753	3,223
Batchelor M	17,250	
Bater E	22,848	
Bates A T	7,458	
Bates B N	32,193	1,052
Bates C M	19,837	108
Bates L T	1,560	
Bates M R	20,385	
Bath K G	18,380	
Bath R V	18,728	
Battersby L	4,718	
Battistelli R	8,811	687
Batycki C	15,776	
Baum F	15,647	
Baumann R	13,621	
Baumgard G M	7,835	
Baumgarten R	15,600	
Baumgartner S L	18,734	
Bautista L P	26,423	
Bawtree E J	7,054	6
Bayford M	6,105	
Bayley S	18,183	
Bayley T	20,340	
Bayliss T J	18,901	
Bazinet J M	13,434	
Beach B C	18,296	
Beach D	4,185	
Beallie F C	17,971	
Bean J E	18,736	
Bear D R	31,654	
Bearman W	19,480	
Bearpark K	2,846	
Beasley A A	17,928	
Beaton J H	16,254	46
Beaton P D	5,212	
Beaton T	10,760	216
Beaton W A	14,740	
Beatson M L	15,036	
Beattie A K	21,414	
Beattie G	5,097	72
Beattie-Carmichael C	21,701	2,026
Beatty M A	18,021	148
Beaubien M M	22,708	
Beauchamp J G	6,297	
Beauchamp M	11,491	
Beauchamp R R J	20,384	
Beaudry S R	14,353	
Beaulieu L A	13,533	
Beaulieu T	17,718	
Beauregard A	2,464	
Beausoleil J J M	38,163	1,621
Beaveridge S	15,106	900
Beck M	18,762	
Beck R G	1,986	
Becker C C S	2,101	
Becker M L	18,767	
Beckett E	27,643	95
Beckett K A	26,672	511
Beckett K D	16,509	
Beckett R R	20,240	
Beckstead W W	30,999	523
Beddow D K	6,129	
Beddows D G	38,939	2,763
Bednar E R	21,111	
Beecroft J D L	16,009	
Beeman D W	31,637	
Begley E	21,777	
Begley G R	45,245	2,836
Behrmann I F	29,030	668
Beierbach L	30,947	5,643
Beighton A L	30,991	1,450
Beimers R	19,130	
Beland P E J	27,712	1,095
Belcher D J	16,778	
Belcourt R J	28,825	
Beleski E F	16,565	505
Belfrage D	1,659	
Belisle R J	9,389	
Belknap J V	52,786	1,043
Bell C	30,636	
Bell C	1,678	
Bell C S	15,395	
Bell G	16,492	73
Bell G B R	27,271	1,378
Bell J M	24,332	702
Bell L A	14,224	568
Bell L L	8,798	
Bell S M	22,796	
Bell W J	32,006	1,554
Bellamy P M	10,024	196
Bellamy R	21,720	
Belland L	5,114	130
Bellerive P	21,353	
Bellham N P	3,131	
Bellinger D	16,984	201
Bellosillo L	25,139	
Belski U B	8,917	249
Bemister M M	17,273	
Benbow W A	27,740	443
Bender S	30,053	3,447
Bendicson D L	10,846	236
Bengert C A	27,365	
Bengert J M	21,570	
Benham L P	16,046	
Benison J	9,505	700
Beniston J B	27,387	1,924
Benjamin C S	25,311	
Benko F	20,717	920
Benn H I	2,085	
Bennett A C	24,608	27
Bennett D	13,385	914
Bennett I M	20,677	
Bennett P M	203	
Bennett P M	1,057	
Bennett-Poole D	26,996	339
Bennie S P	22,526	
Bens N	17,849	
Benson D S	12,519	68
Benson J M	8,426	
Benson L D	18,921	
Benson L S	989	
Benson W J	19,296	
Bent M	20,456	
Bentley B D	46,604	3,599
Bentley C	15,558	40
Bentrott C L	18,537	
Bereziak O	13,726	
Berg J A	25,302	3,485
Bergen E A	18,320	
Bergen G	24,060	
Bergen H	1,303	
Bergen J M	18,801	
Bergenhus G E M	21,095	
Bergeron S B	16,120	
Berggren-Clive K	23,190	
Bergink S D	1,451	
Bergins I K	22,393	
Berland J	24,840	2,068
Bermejo D	18,819	
Bermingham S M	13,348	
Bernardino A S	19,499	
Bernardo L	4,261	
Bernier R L	18,306	11
Berreth C J	17,930	
Berridge L	22,087	769
Berrisford V E	20,577	746
Berry A G	568	
Berry A J	19,030	
Berry D C	1,106	
Berry M J	26,907	
Berry M M	28,009	
Berry S	12,309	331
Berube J	9,358	26
Best S L	5,015	644
Bestwick M E	20,412	
Bethea M E	3,527	
Bethune D	3,860	36
Betts K A	2,680	55
Beube M	1,366	
Beveland M	21,311	
Beveridge A M	16,980	831
Bezanson L M	25,132	444
Bezeredi J M	22,419	126
Bianco M S	15,999	
Bicket J W	27,476	1,243
Bickle S	4,554	
Biden A R	30,632	
Biden H C	20,442	151
Bienert P	19,160	
Biggs M E	18,928	262
Bigham C A	4,249	
Bigham K R	5,868	
Bilinsky R	24,208	68
Billingham S H	19,262	
Billington B A R	28,133	223
Billington L	15,788	
Bilton M J A	22,654	101
Binger P A	22,448	1,030
Bingham A E	48,252	112
Bingham T D	60,997	8,339
Birch D M	21,697	2,416
Birch L J	10,719	85
Birch P	23,750	93
Birch R A	27,653	3,383
Bird D	17,141	
Bird J W	7,190	
Bird S M	10,192	
Birdsall L	27,359	487
Birkeland C	23,559	676
Birtwistle C	15,553	55
Birtwistle G N	21,625	

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	Salary $	Travel $
McCarthy Hon G M Minister	32,306	11,711
Noble J Deputy Minister	75,568	4,326
Aasen F	13,708	
Aasen K	20,174	
A'Bear G E	23,213	363
Abbott S	19,281	
Abfalter S	9,361	
Ablitt V A	25,765	
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Abraham F D	1,316	
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Abrahamson D	15,712	52
Abrams J E	35,969	1,353
Ace R M	33,564	
Acheson J A	21,803	560
Ackerley A M	17,723	
Ackerley C	28,205	
Acomba M G	24,105	2,920
Adair S	21,149	938
Adam B	13,425	
Adamick J J	31,565	494
Adamowski M	18,783	
Adams D	17,230	
Adams D E	18,541	
Adams G M	20,137	23
Adams J	3,642	
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Adams V	21,908	
Adams V M	18,836	
Adamson B	16,910	
Adamson J	1,833	
Addey R G	6,178	
Addy R	22,472	
Adolph R V	27,443	431
Adye P K	415	
Affleck B J	18,885	
Agar K M	15,551	
Agate A L	22,781	
Agius M	19,269	
Agnew C	4,032	
Agnew E E	19,759	
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Ahearn L M	21,553	
Ahoff A	10,067	
Ahrens S I	25,866	
Aindow R G	11,084	
Ainey S D	17,939	
Aitchison R T	17,272	
Aitken D K	19,277	
Aitkens C J	22,708	493
Akerman L L	27,823	
Alain B	8,806	
Alban C	16,436	831
Albanese S	6,123	474
Albert C	2,135	
Albert R J V	21,591	
Albertini L J	19,540	
Albertson K C	4,428	
Albertson M R	4,608	
Albrechtsen C A	20,037	
Albright A H	31,507	946
Albright P	915	230
Alcock J D	4,018	
Alcorn T	393	
Alex J	10,858	
Alexander C G	18,707	
Alexander C L	17,712	1,741
Alexander D A	18,441	3
Alexander G J	15,066	
Alexander M E	19,965	
Alexander R L	17,239	
Alexis J L	31,680	731
Alfawicki P J	43,467	939
Alford M W	19,047	
Alford S	18,006	
Alguire C	15,291	
Allain J E	18,506	
Allan M	22,105	78
Allard C A	13,525	
Allegretto J	975	
Allen C	784	
Allen H M	16,723	43
Allen J	13,782	248
Allen J K	809	
Allen M	4,210	
Allen M C	3,520	
Allen P A	16,713	
Allen W	12,327	
Allen W L	2,152	

	Salary $	Travel $
Alleyne J	18,197	
Allison D L	22,972	
Allison P A	19,714	1,015
Allison R A	8,850	
Almic N	18,257	
Almond A	10,320	269
Almond R V	1,069	
Alpini A L	2,365	
Altman P F	25,874	
Alton G W	32,504	3,487
Amantea M	18,164	
Amato M R	23,445	160
Ambery P T	2,093	117
Ames K	20,305	
Ammann M K	8,335	75
Amos A J	19,765	
Amos J A	24,160	334
Amos M	41,058	376
Amsden F J	20,020	447
Andersen D E	15,493	
Andersen P J	14,766	
Anderson A G	16,704	
Anderson A V	17,270	
Anderson B L	21,445	
Anderson C E	22	
Anderson C L	7,639	
Anderson D	20,389	403
Anderson D A	18,650	
Anderson D G	28,062	
Anderson D G	3,235	
Anderson D J	27,097	2,402
Anderson E	22,975	125
Anderson E B	23,806	2,107
Anderson F	15,114	1,211
Anderson G A	17,456	
Anderson G M	19,500	
Anderson H D	27,870	1,295
Anderson J M	15,182	
Anderson K C	19,069	710
Anderson K L M	16,689	
Anderson L	17,925	
Anderson L E	19,960	
Anderson L F	17,992	
Anderson L N	14,532	16
Anderson M J	16,324	
Anderson M R	8,568	
Anderson M S	21,675	
Anderson N K	12,034	
Anderson R M	15,951	
Anderson R S	21,966	
Anderson S A	19,412	
Anderson S A	19,982	532
Anderson S L	3,260	
Anderson S M	27,704	
Anderson S W	31,723	837
Anderson T G	21,360	164
Anderson V P	2,923	
Anderson W	18,888	
Anderson W	28,152	8,819
Anderson W J	29,033	3,799
Anderssen K	17,309	
Andison C	733	
Andress J	1,567	
Andrews B	3	
Andrews E M	20,173	
Andrews G M	17,941	
Andrews L	27,556	1,953
Andrews P N	20,696	
Andrianos E	15,714	
Ang R	21,927	
Angelich Z E	18,105	
Angrignon K M	19,081	1,057
Angus B	3,063	
Angus G R	33,792	362
Angus L	5,615	150
Anholt G J	28,267	2,232
Annis M	6,314	
Annis R E	28,668	1,381
Ansell J	24,331	348
Anselmo E	18,956	
Anselmo K	17,195	
Anstett G	19,937	
Anthony J	11,341	
Anthony M	29,141	1,988
Antonio E Y	28,997	
Antunes M	5,156	61
Apostol N	636	
Applebaum I M	6,166	
Appleton H	28,373	
Appleyard M	19,837	1,372
Aquila D	3,229	139
Araki F	17,502	641
Arcand D M	13,973	
Archer A	1,546	
Archer P J	810	
Archibald W	3,993	
Arden M F	16,227	

	Salary $	Travel $
Arkinstall C M	12,553	
Arkinstall S M	22,207	19
Armbruster J M	19,192	
Armella L	21	
Armitage M H	25,240	
Armstrong A M	32,209	681
Armstrong B	32,156	998
Armstrong B	11,829	61
Armstrong D C	29,325	
Armstrong H	24,134	2,138
Armstrong K C	26,658	853
Armstrong M E	13,810	
Armstrong S	17,175	
Armstrong S G	29,462	
Armstrong V A R	14,936	
Armstrong-Reid M	20,428	
Arnault M E	17,134	
Arnett N P	27,245	434
Arnold C M	20,263	
Arnold D	5,450	231
Arnold J	26,519	1,868
Arnold L	53,499	9,417
Arnold S D	32,259	1,181
Arnott T	17,751	
Arnould A G	30,891	
Arnould J E	20,078	
Arrowsmith H J	22,121	354
Arsenault D L	6,015	
Arthur V	12,523	
Asao A	27,939	40
Asao Y	20,789	
Ash K	11,070	
Ash L	8,800	
Ashby R J	28,392	
Ashcroft E A	16,175	16
Ashton F	17,689	
Ashton W D	3,293	
Asic I J	9,124	
Asmar J M	4,234	
Asplin G L	7,444	
Assonitis G C	28,475	2,559
Aston C	18,167	
Atchison D A	20,730	
Atchison E M	30,632	126
Atchison S	17,941	335
Atkins D E	22,375	813
Atkins E J	18,778	
Atkins J	4,538	
Atkins L C	21,580	
Atkins M A	18,664	
Atkins M G	19,319	
Atkins P H	3,044	
Atkinson A	20,129	1,188
Atkinson D	10,062	
Atkinson D A	15,307	
Atkinson H	19,851	
Attle J	7,425	490
Attridge N	27,463	507
Attwell M M	14,053	
Attwell N A	24,175	457
Au E C W	27,232	
Au H T P	27,708	
Au M N	9,651	
Auchterlonie M	5,306	1,486
Auger C	4,913	
Aulakh C	12,913	
Ault A J	21,219	
Austin L M	17,217	
Austman F K	6,368	
Avis B L	16,443	
Aw P	17,249	
Awrey A	20,951	2,162
Axelson R	7,421	40
Axford A	5,212	
Ayer M A D	23,396	2,467
Ayinde M	22,849	276
Aylesworth C L	3,281	
Aylsworth R	14,346	7
Ayotte J E	5,968	
Ayre Z	22,400	
Azevedo R	17,970	18
Aziz K J	24,537	2,330
Babcock E H	18,811	
Babcock M K A	18,627	
Babcock W J	19,573	
Baber D J	27,139	1,612
Babish J C	5,996	479
Bacica B V	15,497	
Bacica R W	24,513	1,124
Back L A	24,010	1,332
Back R M A	19,245	679
Back S	16,810	57
Backeland L J	4,404	
Backer D I	22,381	634
Backer S	18,259	
Backus P L	33,156	
Bailey C	18,709	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Bailey C A B	18,854	
Bailey C L	17,964	21
Bailey J	13,903	
Bailey J E	11,790	
Bailey L	10,469	
Bailey L D	25,029	308
Bailey L M	20,594	
Baillie S	18,458	
Bain J	10,215	
Bain L J	11,833	
Bain L K	26,114	130
Bainbridge B A	7,332	
Baines K J	15,082	
Baines R	650	
Bains P	5,125	
Baird L	16,123	444
Baird M B	15,182	
Baja E A	50,679	
Bajuk A M	26,990	
Baker C A	15,521	
Baker L J	27,620	
Baker M R	22,137	29
Baker N J	18,423	
Baker W S	28,978	123
Balam B L	20,352	
Balanecki D	4,015	
Balazi P A	12,950	179
Baldauf M	26,674	
Baldwin B	1,683	
Balfour J K	13,781	430
Balfour T	2,466	
Bali E	18,451	
Ball S	1,973	
Ballantyne J	16,222	277
Ballantyne P	27,612	273
Ballantyne P B	22,848	
Ballantyne S	20,573	686
Ballard R T	22,817	
Ballendine C	3,539	
Ballou S A	22,854	427
Balne C L	11,068	
Baluch J	19,111	
Balzer C L	27,777	661
Banks J	7,812	86
Banks R H	27,679	707
Bannerman C	811	
Banta W M	22,287	207
Baranyi G P	20,383	430
Barbeau M L	19,098	
Barber D E	19,569	148
Barber J	16,582	
Barber R B	26,899	10,218
Barber S	11,055	
Barbour T R	16,649	
Barclay D W	28,061	1,531
Barclay K F	21,043	
Barclay S M	15,836	
Barisenkoff D A	19,259	
Barker D J	4,071	124
Barker E E	20,679	84
Barker F K	26,238	
Barker G S	24,295	1,933
Barker M	20,165	
Barker W A	2,849	
Barkley T D	31,569	645
Barlow J K	8,019	
Barlow M A	17,099	25
Barltrop M J	32,373	
Barnard C	21,848	
Barnard M B	27,146	
Barnes B J	14,136	115
Barnes D	2,578	
Barnes L	18,374	
Barnes M F	17,997	
Barney G D	13,867	
Baron L	20,973	
Barr A H M	15,459	433
Barr B A	18,671	170
Barr C	4,790	
Barr M M	22,266	1,772
Barrand J C	3,051	
Barrett E J D	19,738	
Barrett J R	29,004	2,382
Barrett R	5,196	
Barron W M	27,266	
Barrow K	5,722	
Barry B J	5,297	111
Barry C L	20,903	
Barth E C	19,498	
Bartholet S C H	17,081	43
Bartlett A R	29,060	250
Bartlett M E	18,762	126
Bartrim T	1,574	
Barut E	19,884	
Baryluk D B	17,696	
Bascombe K J	10,283	
Basi H S	32,156	203
Basi R	2,072	
Batch D	20,817	
Batchelor H	12,319	
Batchelor J V	39,753	3,223
Batchelor M	17,250	
Bater E	22,848	
Bates A T	7,458	
Bates B N	32,193	1,052
Bates C M	19,837	108
Bates L T	1,560	
Bates M R	20,385	
Bath K G	18,380	
Bath R V	18,728	
Battersby L	4,718	
Battistelli R	8,811	687
Batycki C	15,776	
Baum F	15,647	
Baumann R	13,621	
Baumgard G M	7,835	
Baumgarten R	15,600	
Baumgartner S L	18,734	
Bautista L P	26,423	
Bawtree E J	7,054	6
Bayford M	6,105	
Bayley S	18,183	
Bayley T	20,340	
Bayliss T J	18,901	
Bazinet J M	13,434	
Beach B C	18,296	
Beach D	4,185	
Beallie F C	17,971	
Bean J E	18,736	
Bear D R	31,654	
Bearman W	19,480	
Bearpark K	2,846	
Beasley A A	17,928	
Beaton J H	16,254	46
Beaton P D	5,212	
Beaton T	10,760	216
Beaton W A	14,740	
Beatson M L	15,036	
Beattie A K	21,414	
Beattie G	5,097	72
Beattie-Carmichael C	21,701	2,026
Beatty M A	18,021	148
Beaubien M M	22,708	
Beauchamp J G	6,297	
Beauchamp M	11,491	
Beauchamp R R J	20,384	
Beaudry S R	14,353	
Beaulieu L A	13,533	
Beaulieu T	17,718	
Beauregard A	2,464	
Beausoleil J J M	38,163	1,621
Beaveridge S	15,106	900
Beck M	18,762	
Beck R G	1,986	
Becker C C S	2,101	
Becker M L	18,767	
Beckett E	27,643	95
Beckett K A	26,672	511
Beckett K D	16,509	
Beckett R R	20,240	
Beckstead W W	30,999	523
Beddow D K	6,129	
Beddows D G	38,939	2,763
Bednar E R	21,111	
Beecroft J D L	16,009	
Beeman D W	31,637	
Begley E	21,777	
Begley G R	45,245	2,836
Behrmann I F	29,030	668
Beierbach L	30,947	5,643
Beighton A L	30,991	1,450
Beimers R	19,130	
Beland P E J	27,712	1,095
Belcher D J	16,778	
Belcourt R J	28,825	
Beleski E F	16,565	505
Belfrage D	1,659	
Belisle R J	9,389	
Belknap J V	52,786	1,043
Bell C	30,636	
Bell C	1,678	
Bell C S	15,395	
Bell G	16,492	73
Bell G B R	27,271	1,378
Bell J M	24,332	702
Bell L A	14,224	568
Bell L L	8,798	
Bell S M	22,796	
Bell W J	32,006	1,554
Bellamy P M	10,024	196
Bellamy R	21,720	
Belland L	5,114	130
Bellerive P	21,353	
Bellham N P	3,131	
Bellinger D	16,984	201
Bellosillo L	25,139	
Belski U B	8,917	249
Bemister M M	17,273	
Benbow W A	27,740	443
Bender S	30,053	3,447
Bendicson D L	10,846	236
Bengert C A	27,365	
Bengert J M	21,570	
Benham L P	16,065	
Benison J	9,505	700
Beniston J B	27,387	1,924
Benjamin C S	25,311	
Benko F	20,717	920
Benn H I	2,085	
Bennett A C	24,608	27
Bennett D	13,385	914
Bennett I M	20,677	
Bennett P M	203	
Bennett P M	1,057	
Bennett-Poole D	26,996	339
Bennie S P	22,526	
Bens N	17,849	
Benson D S	12,519	68
Benson J M	8,426	
Benson L D	18,921	
Benson L S	989	
Benson W J	19,296	
Bent M	20,456	
Bentley B D	46,604	3,599
Bentley C	15,558	40
Bentrott C L	18,537	
Bereziak O	13,726	
Berg J A	25,302	3,485
Bergen E A	18,320	
Bergen G	24,060	
Bergen H	1,303	
Bergen J M	18,801	
Bergenhus G E M	21,095	
Bergeron S B	16,120	
Berggren-Clive K	23,190	
Bergink S D	1,451	
Bergins I K	22,393	
Berland J	24,840	2,068
Bermejo D	18,819	
Bermingham S M	13,348	
Bernardino A S	19,499	
Bernardo L	4,261	
Bernier R L	18,306	11
Berreth C J	17,930	
Berridge L	22,087	769
Berrisford V E	20,577	746
Berry A G	568	
Berry A J	19,030	
Berry D C	1,106	
Berry M J	26,907	
Berry M M	28,009	
Berry S	12,309	331
Berube J	9,358	26
Best S L	5,015	644
Bestwick M E	20,412	
Bethea M E	3,527	
Bethune D	3,860	36
Betts K A	2,680	55
Beube M	1,366	
Beveland M	21,311	
Beveridge A M	16,980	831
Bezanson L M	25,132	444
Bezeredi J M	22,419	126
Bianco M S	15,999	
Bicket J W	27,476	1,243
Bickle S	4,554	
Biden A R	30,632	
Biden H C	20,442	151
Bienert P	19,160	
Biggs M E	18,928	262
Bigham C A	4,249	
Bigham K R	5,868	
Bilinsky R	24,208	68
Billingham S H	19,262	
Billington B A R	28,133	223
Billington L	15,788	
Bilton M J A	22,654	101
Binger P A	22,448	1,030
Bingham A E	48,252	112
Bingham T D	60,997	8,339
Birch D M	21,697	2,416
Birch L J	10,719	85
Birch P	23,750	93
Birch R A	27,653	3,383
Bird D	17,141	
Bird J W	7,190	
Bird S M	10,192	
Birdsall L	27,359	487
Birkeland C	23,559	676
Birtwistle C	15,553	55
Birtwistle G N	21,625	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Bishop A M	29,343	933
Bishop B J	19,390	
Bishop S	21,480	1,437
Bismeyer R A	17,205	
Bissley M J A	24,941	56
Bist H D	32,752	1,616
Bitschy S C	28,645	3,729
Bitten H C	25,498	3,737
Bitterman L K	33,000	
Bivins M	18,915	65
Bjarnason O D	25,395	
Bjelland E	15,779	
Bjerring D J	3,737	
Bjerrisgaard L J	11,599	
Black B	26,607	1,527
Black G I	30,134	1,214
Black K I	16,683	
Black L L	18,705	
Blackaby J A	24,503	1,127
Blackburn F P	24,961	377
Blackburn J	14,815	
Blackburn R L	20,055	
Blackett R	26,238	986
Blacklaws F O	7,857	
Blacklaws R	23,190	
Blackmore A	5,925	105
Blackwell F	23,655	1,845
Blackwell G	31,933	1,792
Blackwood W	28,824	
Blain J L	23,771	2,366
Blain K	16,420	
Blair I J J	13,319	
Blair L	17,282	
Blair S E	15,670	150
Blais D E	20,134	
Blais P D	18,138	
Blake D M	13,902	177
Blakely E M	27,775	1,139
Blakey D W	22,457	387
Blakey E A	25,218	
Blakey S E	22,548	128
Blanchard J	21,380	
Blanchet M	2,979	
Blanco J A	24,114	3,056
Bland J	4,256	
Blaschuk B	10,703	
Blenkinsop B	27,149	20
Blenkiron N	8,306	564
Bleskie L	20,912	
Bleskie M C T	21,603	
Blevings G J	49,470	64
Blewett L A	22,516	85
Bligh E	16,159	
Blish O W	20,633	
Bliss G A	6,539	
Bliss G C	20,587	
Blonarwitz B	18,514	12
Bloomfield C J	26,802	
Blouin M	6,850	
Blundell M	12,768	
Blyth D L	19,937	
Bobb B	22,175	1,238
Bobey E E	18,777	
Bochard B J	4,182	26
Bock N	22,659	2,049
Bocking R J	7,417	
Bocsik D A S	27,070	911
Bodger K	16,799	
Bodlak J	10,474	
Bodnarchuk A S	19,001	
Bodor W	20,108	
Boechler D	18,428	
Boedeker M	21,868	1,272
Boekwyt C J B	29,777	
Bogard E G	17,632	
Bogdanovich M O	2,274	
Bogelund J D	32,476	1,212
Bogren L R	27,276	1,173
Bohn A	3,460	
Bohn S L	15,818	
Boivin B	27,561	
Boivin E J	30,873	
Boivin S	18,299	577
Boivin S	22,276	
Boks J A	4,363	140
Bolding M M S	20,780	
Bolding S	4,185	
Bolen S C	3,241	
Bolger A E	2,811	
Bolhuis F E	18,749	
Boll S	6,068	
Bolstad J P A	19,206	361
Bolton S M	18,161	214
Bomberry G	17,575	
Bond B	24,103	185
Bond E J	10,927	
Bond J E	30,932	

	Salary $	Travel $
Bond M	22,646	66
Bond M A	10,458	
Bond S	14,129	6
Bond S	22,052	1,924
Bond S	20,166	14
Bond S	20,167	
Bonfield B	22,723	
Bonin H M	17,962	
Bonk G M	18,281	
Bonner E L	25,950	2,233
Bonner G A	18,439	63
Bonner K R	32,156	
Bonner N E	24,014	2,077
Bono R G	22,708	139
Bonshor K A	22,240	7
Bontron F	24,166	1,191
Booker J	22,381	905
Booker J C	22,325	326
Boomer W G	28,353	189
Boone B D	19,666	2,504
Boone C	21,373	
Booth D	9,867	
Booth K	19,725	
Booth M D	18,997	
Bordignon L	15,631	
Borges L S M	18,559	
Boris J M	32,665	3,398
Boritch V	15,565	
Borley D	10,935	1,690
Born G L	8,183	
Boroditsky C	25,829	
Borsman C	19,168	
Boruck R M	27,447	317
Bosmans M T	20,343	
Bosmans V R	18,969	
Bosomworth D	27,718	522
Bostock E D	7,913	
Bostock P E	21,581	361
Boswell J	19,664	
Botacion N	4,623	
Botacion T	9,400	
Bothamley O H	16,349	
Bothner G O	32,227	
Bouchard O I	10,225	
Boucher G A	19,305	
Boucher J	14,085	
Boucher M	3,196	
Boughey A L	708	
Bouillet K L	22,722	
Boule L	20,733	4,849
Bouliene D	17,811	
Bourassa B M	22,563	54
Bourdois T A	24,401	
Bourget B A	19,159	
Bourget R G	29,822	1,374
Bourhill J A	16,383	
Bourne D E	26,244	1,014
Boutilier B K	27,124	1,197
Boutillier N R	15,862	760
Bouvier E H	17,555	
Bouwmeester C	2,136	
Bowell S J	27,620	1,450
Bowen D G	28,012	1,279
Bowers J L	16,387	
Bowes A	211	
Bowey L B M	3,045	
Bowler G H	18,293	
Bowles A	19,390	
Bowles R	24,060	2,173
Bowman A	2,754	208
Bowman G A	16,436	
Bowman J E	20,587	35
Bowman M	21,076	2,180
Bowman R	1,648	
Bowtell M M	16,631	159
Boyce M J	11,690	
Boyce S	32,385	1,644
Boyce T H	6,017	
Boychuk W W	7,404	
Boyd A	28,476	857
Boyd A V	15,863	1,141
Boyd C A	17,106	
Boyd E F	18,487	
Boyd H L	19,838	
Boyd J E	19,791	
Boyd K	18,457	2,465
Boyd R	21,144	24
Boyd T	730	
Boyer E E	2,983	
Boyer S	16,214	43
Boyko R	3,682	
Boyle L L	2,992	
Bozman M S	4,464	
Bracks I A	20,114	
Bradbury E	9,530	
Bradley B	445	18
Bradley J	24,215	

	Salary $	Travel $
Bradley V	16,971	
Bradley W J	10,611	
Bradshaw W	2,262	
Brady A H G	23,848	568
Brady G W	34,257	
Brady M	18,123	103
Brady P I	7,065	
Braico J E	17,371	
Braiden D	14,963	
Braithwaite B J	24,399	1,662
Braithwaite P L	17,305	
Brand C A	11,584	
Brander B	10,077	820
Brandon B	4,552	
Brandt T	16,515	127
Bramer S P	22,495	1,264
Brar M	19,681	305
Brassington M J	4,011	
Braulin B	21,005	
Braun G I	18,194	
Braun G J	6,106	
Braun M B	21,797	
Braunagel J	25,697	1,771
Brazier J	39,612	1,107
Breedveld R A	2,749	192
Breedveld S	9,199	16
Breen V M D	14,224	597
Bregg T L	3,000	
Breiddal S M F	18,200	568
Breitkreuz E	28,453	5,843
Breitsprecher U	21,6[illegible]	2,532
Brekelmans J F	27,695	263
Bremner W G	434	
Brend L M	14,900	
Brennan A L	17,666	
Brescia M	2,294	
Bresnahan V	840	
Breuer G	21,514	
Breuer T	4,481	
Brewer C A	28,587	83
Brewster R E	20,626	474
Brickley M	22,708	289
Bridge E M	24,112	32
Bridge L	27,836	
Bridge S W	27,837	122
Bridger A J	12,383	
Bridgman M	16,297	
Brierton M G	19,494	
Briggs B L	6,608	
Briggs E T	21,224	
Briggs M F C	17,261	
Brighton A D	19,743	
Brinton L	20	
Briscoe R	18,513	
Brisebois A M	17,841	451
Brister D M	30,501	431
Britton B G	28,570	4,185
Broadfoot M S	4,020	
Broadfoot S	22,561	1,790
Brock-Dunbar P	34,649	4,397
Broda A	27,103	7
Broder J A	16,810	
Broder T L	18,944	
Broemeling J M	30,555	2,182
Brok J E	28,182	91
Broman B M	23,625	48
Bronson B	1,743	
Brooke F E	24,249	2,024
Brookes D G	23,220	276
Brooks D R	21,229	
Brooks G E	28,516	
Brooks H L	19,991	
Brooks I	18,221	
Brooks I H	27,142	1,877
Brooks M C	21,097	
Brooks M J	28,637	1,379
Brooks Y	18,031	
Brosseau K M	14,258	456
Broughton A J	25,826	
Brousson C	27,397	1,413
Brown A	1,805	
Brown A	12,281	1,768
Brown A C	27,303	
Brown A R	24,140	1,208
Brown A W	22,559	
Brown B J	24,350	2,604
Brown C	25,523	
Brown C	1,099	
Brown C A	30,632	
Brown C L	15,084	
Brown C L	18,573	
Brown C L	22,567	170
Brown C L	15,460	220
Brown C M	14,743	
Brown D K	4,290	
Brown D L	17,067	
Brown E	998	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Brown E A	2,796	70
Brown E C	19,460	
Brown E M	8,736	
Brown E M	17,610	
Brown J A	7,569	
Brown J B	32,506	6,031
Brown J C	22,489	3,359
Brown J F	9,753	
Brown K H	22,182	1,827
Brown K I	20,211	
Brown K M	10,047	
Brown L	24,393	1,335
Brown L	14,421	132
Brown L I	16,819	
Brown L V	2,126	
Brown M	5,198	
Brown M	18,363	32
Brown M	27,833	4,466
Brown M K	27,620	1,279
Brown N	25,880	1,344
Brown P	27,290	707
Brown P	19,586	79
Brown P E	17,891	
Brown R	2,777	
Brown R K	29,452	
Brown R M	12,108	
Brown R R	18,389	
Brown S H A	24,116	980
Brown S P	15,069	
Brown V A	22,113	121
Browne S K	25,469	782
Bruce A J	18,249	
Bruce D L	18,476	
Bruce L	13,320	52
Bruce M E	37,583	3,924
Bruce N	21,238	608
Bruckel C C	18,281	
Bruckel P A	17,594	
Brucks D	5,928	
Brugge V	8,149	
Brunelle T M	19,343	
Bruner L K	20,035	
Brunet M J C	17,707	
Brunner J	16,487	
Brunsch I M	9,643	
Brusegard G B	9,620	
Bruton E C	20,744	
Bryan K A	16,157	69
Bryant C	23,233	
Bryant C J	16,784	107
Bryant D	19,759	
Bryant L A	34,745	
Bryce S	12,114	
Bryden M D	18,226	33
Bryenton T	19,275	48
Bryson J	21,035	554
Bublitz F E	21,311	
Bucci K W	20,592	
Buchan P A	18,237	
Buchan S	187	
Buchan S	27,115	
Buchanan B O	28,926	1,794
Buchanan C B	10,772	
Buchanan J L	20,335	
Buchanan N V	13,302	
Buchanan P A	31,701	
Buchegger P	7,185	
Buchholz L G	17,371	
Buchko O	14,212	591
Buchwitz R	10,307	
Buck B J	148	
Buckham L	5,653	
Buckles M J	23,789	
Buckley C	29,211	1,786
Bucknell R	24,343	
Buckoski S M	19,644	
Budd D G	18,260	
Budd P	7,011	
Budinsky R L	22,716	
Buemann S	27,113	950
Buff S C	3,460	
Bugera M P	20,395	
Bugge C L	4,350	
Bujold B R	4,867	
Bukowski E	14,354	
Bull D A	17,389	
Bull G J	14,621	
Bullerwell R	20,191	
Bullock M A	17,100	77
Bulmer M B	27,978	1,471
Bulych P	23,311	576
Bunt D M	17,474	
Bunton C W M	28,487	
Bunton K	6,231	
Burbank B M	4,680	137
Burch V A	30,892	
Burchett J I	1,970	

	Salary $	Travel $
Burge B E	27,290	1,187
Burgess D	23,849	150
Burgess E L	19,743	
Burgess S A M	16,241	
Burgoyne J	27,478	545
Burkatsky D	18,246	
Burke B M C	20,068	170
Burke E	26,433	632
Burke J	24,125	1,142
Burke P I J	17,549	
Burleigh J A	12,836	
Burnet B L	22,863	
Burnett C	15,926	
Burnett P	27,778	546
Burnham S A	17,471	
Burns C I	13,993	
Burns C L M	14,531	
Burns H	16,593	112
Burns R	5,224	
Burns S M	15,562	
Burnyeat E	22,933	
Burr B	6,016	
Burris K R	24,188	880
Burrows B J	14,408	450
Burrows D E	28,937	
Burrows S L	24,616	
Bursey H L	4,380	
Bursey M A	19,846	
Burt E M	29,215	257
Burt M	24,112	
Burton D	24,844	309
Burton J	8,442	
Burton J A	23,396	2,097
Bury S M	21,571	
Busby J	20,238	358
Busby R	4,480	
Busch W	11,762	114
Bushell E K	20,586	
Bushell G C	18,270	
Buswell N	21,839	
Bussieres R	3,714	
Butchart H	13,538	
Butcher D	19,999	506
Butcher G O	29,358	
Butcher N	27,317	
Butcher R G	25,808	
Butler J	28,359	
Butler P	1,503	
Butler R K	67,702	9,259
Butler S	13,560	
Butte K D	20,063	
Butterley C	3,724	
Butterley D A	21,692	
Butters T W L	23,786	
Butterworth M S	21,943	27
Butterworth S	32,189	718
Butzelaar C M	32,948	536
Buxton B J	24,252	2,206
Buxton J D	17,728	206
Buxton R V	19,768	
Byers A	16,201	
Byers L M	11,734	
Byers R H	28,791	
Byker O L	30,632	
Byleveld L	28,571	1,111
Byrne F R	15,569	123
Byrne J	18,137	
Byrnell M E E	18,216	
Byrnell W R	19,354	
Caballos G P	36,394	
Cacnio A V	17,925	
Caddell A B	17,320	
Cadieux R	2,345	
Cadwaladr M	7,630	
Caffet R	18,591	
Cahill C T	28,316	
Cahill K P	353	
Caig S A	11,829	
Caillet A T	19,214	
Cain J	23,785	29
Cain M	12,783	
Cairns A B	32,430	2,607
Cairns T L	29,491	
Caister D L	30,673	
Caplig O L	19,504	
Calbick D L	8,207	
Caldarone A S	20,492	2,559
Caldicott A P	19,892	840
Caldow E	3,178	
Caldwell B	15,410	
Caldwell C L	17,734	163
Caldwell E	25,540	834
Caldwell G	1,981	
Caldwell M C	18,311	1,631
Caletti E L	13,094	
Calhoun J P	20,617	793
Calica A	11,377	

	Salary $	Travel $
Calland F	17,258	
Callander G R	45,010	
Callender J	28,049	
Callister W L	24,265	1,276
Calvert D A L	13,077	
Calvert G L	22,514	177
Calvez R	19,203	
Cameron B J R	29,223	3,319
Cameron B M	20,883	
Cameron C A	22,507	
Cameron D M	27,462	282
Cameron D S	22,772	1,034
Cameron De Garcia J	7,017	
Cameron E A	25,194	
Cameron R	20,093	
Cameron R D	22,425	1,216
Cameron S	18,579	104
Cameron W N	24,208	1,962
Camozzi P	22,409	
Camozzi W J	40,097	
Camp M I	120	
Campbell A C	17,947	
Campbell A G H	24,168	338
Campbell B	27,080	3,727
Campbell B J	19,611	
Campbell C	10,811	586
Campbell C	3,272	71
Campbell C	22,989	58
Campbell C R	24,149	1,380
Campbell C V	17,930	
Campbell D	12,725	
Campbell D	4,751	
Campbell D	2,105	
Campbell D A	21,505	
Campbell D E	22,485	
Campbell D L	20,128	
Campbell D M	15,108	7
Campbell D M	25,579	
Campbell D R	30,567	4,075
Campbell F	22,938	1,649
Campbell H M	22,308	
Campbell I J	48,081	283
Campbell J F	24,286	1,567
Campbell J G	5,552	
Campbell J L	12,734	
Campbell K	5,796	393
Campbell K E	21,305	
Campbell K L	16,321	
Campbell L E M	11,963	282
Campbell L R	29,223	1,754
Campbell M	5,733	
Campbell M A	21,392	348
Campbell M A	18,189	
Campbell O	15,034	756
Campbell P J	15,702	56
Campbell P M	20,644	
Campbell R	24,526	2,707
Campbell R	16,368	
Campbell R	24,119	775
Campbell R J	3,278	
Campbell R S	18,370	
Campbell V C	19,235	
Campbell W J	18,228	
Campeau M T	11,295	
Campo G	2,934	
Campone F A	22,468	
Cane D	22,605	
Cann M J	352	
Cantryn R	15,995	
Capen J	840	
Caplan D	18,686	231
Caplan M N	23,830	682
Capo L	16,982	14
Carbert D A	28,627	1,133
Cardinal J A	4,629	52
Cardy M C J	583	
Carey M J	17,505	73
Cargnelli D	775	66
Cargo J	30,119	1,220
Carlile R H	27,431	142
Carlow E M	9,548	
Carlson A L	17,302	
Carlson J M E	27,278	
Carlson M E	7,494	
Carlson N M	19,058	
Carlson T M	21,210	
Carlson V I	48,072	683
Carmichael M J	174	
Caron J	13,636	
Caron M J	13,331	89
Caros J	11,630	
Carpenter B	19,819	
Carpenter C	17,421	
Carr J	1,654	
Carr J M	21,526	
Carr R	19,760	
Carr S	2,821	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Carrigan B D	25,018	
Carrington B A	18,092	
Carroll J L	15,903	
Carroll N E	25,788	607
Carruthers I	16,343	
Carson C M	10,877	
Carswell J	25,174	971
Carter A	23,867	650
Carter C	1,605	
Carter C A	16,111	
Carter D L	7,281	
Carter D R	21,543	
Carter D S	19,689	
Carter E	2,651	
Carter J	16,067	
Carter L	3,420	
Carter L I	18,683	
Carter L M	5,758	
Carter M	2,873	
Carter V	17,469	47
Cartier L	11,773	
Cartier S	8,172	
Cartridge L	16,248	45
Casacove H F	25,810	289
Casanova L D	19,390	
Case R	24,167	1,881
Caseley L	19,291	
Casey B A	18,681	
Casey W	33,452	
Casley C R	21,794	242
Caspersen B J	20,556	
Caspersen S L	13,378	
Cass M P	19,986	
Cassar C F	27,431	
Cassels E	15,323	
Castell B	20,208	
Castle H	24,303	428
Caswell M E	5,856	
Caswell P A	13,654	1,630
Catherall K V	18,380	
Cathers M D	15,518	
Cathrine G	7,782	
Caufield A M	5,409	347
Caulfield B K	11,495	
Cavalier K	19,084	
Cavanagh S	2,295	
Cave F	21,672	
Caven R	436	
Caverley D	27,256	
Caverley M Y	24,303	3,956
Cavers T A	16,107	
Cawsey C	15,359	
Cecchi L T	7,906	
Cedar K F	15,817	
Cehak H A E	10,209	313
Celino J F	10,681	
Celino M C	20,389	
Cerney S A	17,393	390
Cessford M	14,204	
Chadwell L L	923	
Chadwick C	10,411	
Chambers A Y	18,354	148
Chambers J M	27,473	
Chambers M E	19,933	
Chambers R	26,021	559
Chambers T R	11,069	
Champagne E L	13,955	249
Chan A	9,368	539
Chan D	27,589	912
Chan M	13,058	
Chan N R	28,720	2,517
Chan V	18,715	1,135
Chan Wan Fong O J	27,943	
Chan-Sherman A	424	
Chance B	23,583	
Chandler C V	17,258	171
Chandler D G	28,307	2,692
Chandler J R	26,943	2,449
Chandra N	3,941	
Chang R	6,679	158
Chang Z	18,267	
Chanin J E	19,011	
Chantler L M	5,894	
Chantler T	3,554	
Chanton S E K	9,527	
Chao A C L	28,391	
Chapdelaine B L	17,617	
Chapelas P K	12,460	
Chaperon A M	7,779	
Chapman C	22,231	
Chapman D	18,477	111
Chapman E M	12,807	60
Chapman F J	24,131	
Chapman G M	24,623	1,179
Chapman J	22,460	189
Chapman R J	33,228	2,150
Chapman V J	20,779	268

	Salary $	Travel $
Charach J	1,419	
Charach M	30,441	911
Charaf Y	16,634	
Charalambidis S	15,781	369
Chard A	15,802	107
Chard G L	32,749	12
Charlebois C A	19,425	
Charleston T	9,369	
Charlesworth J	21,701	727
Charlong C S	3,857	
Charlong L A	8,741	195
Charlton K	17,959	
Charters M A	19,729	
Chartier M	19,761	
Chartier M G	12,324	
Chartier P	11,767	
Chase E	27,154	1,551
Chase M E	29,830	95
Chasteney A	16,965	
Chatten N	24,188	1,224
Chaudhry M S	18,429	
Cheema P K	17,249	1,300
Cheffins S	1,970	
Chernesky V	18,475	1,507
Chernovsky S B	12,363	
Chernowas N E	19,802	
Cherrington B	32,410	253
Cherry S	5,137	
Chetty G	41,628	2,934
Cheung S T H	29,241	28
Chilcott C	17,945	102
Childerhose R W	29,032	4,108
Chin D	18,130	212
Chin R	19,864	
Chin W W S	8,587	
Chisholm P E	19,341	
Chisholm P J	19,732	
Chisholm R E	32,171	4,122
Chiu F	9,186	25
Chiu H	27,395	955
Chiu W	18,466	
Cho J	19,910	
Chobuter D W	33,097	
Choi A W	27,359	616
Cholowski A L	24,150	1,165
Chong V	7,865	
Chow D	25,556	
Chow H Y-I	27,253	
Chow L Y	18,150	
Chow M	15,293	
Chow W W	22,796	76
Christensen E J	18,753	
Christiaens S	20,247	170
Christian M	7,169	
Christie L A	16,880	1,724
Christie M	13,959	
Christie M E	22,686	1,058
Christie R	1,204	
Christie R B	27,130	
Christy J	21,170	
Chrysler A E	20,404	
Chrystall G W	19,511	
Chrystall R D	20,879	
Chu B	19,025	636
Chubb T	1,670	
Chumm M R	21,423	
Church L J	30,302	96
Church R	24,399	1,701
Church V K	18,317	
Churlish S J	33,868	4,174
Chute I	17,699	
Ciocca E S	27,246	
Cisaroski J	8,044	
Civitarese D A	4,505	
Claggett K J	18,788	
Clappa M	41,022	3,668
Clark A R	27,852	
Clark C A	11,179	
Clark C A	31,649	
Clark C G	29,011	
Clark D	6,896	
Clark D D	15,053	
Clark G G	15,363	
Clark J L	3,826	
Clark J R	15,855	
Clark K	18,829	
Clark K C	19,538	
Clark K J	20,443	
Clark L I	5,694	
Clark M P	28,910	85
Clark S	8,786	
Clark W	21,128	
Clarke B J	2,418	
Clarke C E	19,574	
Clarke E	4,329	36
Clarke E A	16,188	401
Clarke G M	18,482	

	Salary $	Travel $
Clarke H V E	21,457	397
Clarke L J	14,038	953
Clarke M J	30,497	1,636
Clarke M L	18,778	
Clarkson D G	27,621	836
Clarmont L E	17,738	
Claxton J M	27,522	955
Clay D M	7,257	7
Clay K S	6,239	527
Clay M M	29,223	5,634
Clay N M	14,977	326
Clayton L	14,410	160
Clayton L C	22,402	89
Clelland F	8,366	795
Clement J C	3,975	
Clement K	14,856	2,192
Clements A J	23,831	
Clements A L	30,474	
Clements C E	20,146	418
Clements R D	21,606	2,008
Clements S J	7,525	
Clemson A S	13,967	620
Clerihue S A	30,857	
Cleve B	19,677	
Cleveland B	10,800	
Cleveland R D B	20,479	20
Clever G	27,086	
Clewley D	16,519	159
Clifford G A	32,907	9,790
Climenhaga J M	33,027	2,085
Cline J	17,785	174
Clint D J	18,459	
Clinton B J	12,868	
Clipperton P A	14,192	285
Clohosey M	32,086	752
Cloutier J A	15,111	
Clowater K J	19,957	
Clugston P H	32,032	6,874
Co-Te P	108,363	95
Coates E A	23,569	
Coates J	16,358	331
Coates M E	20,123	
Coatta B S	27,222	1,421
Cobbin S P	20,774	617
Cochran D S	20,008	
Cochrane M	20,974	1,493
Cochrane W E	15,245	
Cockle E G	26,290	697
Cocroft E L	1,428	
Code T K	14,828	
Codron A A	16,960	
Codron H J	30,632	
Codron R	7,643	
Coffey T L	8,663	13
Coflin S	558	
Cogburn M	22,973	
Cohen C Y	2,001	211
Cohen E R	4,650	
Cohen M	17,855	779
Cohen N	11,068	
Cohen R	29,522	
Cohoon B J	19,997	
Colbeck R S	18,092	
Cole B M R	16,563	1,114
Cole C M	18,465	
Cole M	23,876	
Colebrook B	9,129	
Coles C	18,873	
Coley Donohue L	4,800	
Colford P	21,774	81
Colliens H	17,149	
Colliens H A	19,859	
Colley G	2,733	
Collings G M	21,630	
Collins B A	17,906	37
Collins B J	32,069	947
Collins C	16,348	
Collins H B	21,592	1,630
Collins J L	24,205	
Collins M M	7,087	
Collins P P	22,388	221
Collins S	21,122	30
Collins S A	9,893	
Collins W A	19,411	
Collis C H J	5,092	
Collishaw L I	19,160	20
Collison J R	18,870	
Colman R	29,481	
Colmer R J	28,591	670
Colpitts B	16,225	
Colpman D	18,606	
Colquhoun A	21,758	
Coltellaro A	19,110	
Colton R H	23,438	1,418
Colvin P T	27,435	
Colwell D C	21,785	2,367
Comazzetto D A T	11,337	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Comazzetto H	17,759	
Comazzetto S J	17,515	
Combs N	5,929	
Comerford M R	5,926	
Comis D V	24,276	1,168
Comish E	20,093	394
Condon L L	276	
Conell A M	20,609	3,386
Congdon S E	5,970	383
Conlin C L	16,138	
Conn A B	31,940	
Connell H K	35,569	
Connell K K	10,466	
Connelly D A	19,353	
Connolly A F	20,529	
Connolly D	15,496	
Connolly P S	19,561	
Connor S C	18,992	
Connors H L	19,528	
Conrad C G	12,546	
Conrad M T	22,557	173
Conroy L	26,939	
Conway A	22,366	32
Conway A L	24,393	2,157
Conway O	116	
Cook A L	5,209	611
Cook B E	2,088	
Cook B J	27,641	
Cook D	230	
Cook G	15,016	
Cook J H K	13,174	
Cook J S	17,952	7
Cook K	19,314	
Cook M	18,846	321
Cook M M	60,715	1,516
Cook T A	27,861	
Cooke A	18,241	231
Cooke C	23,534	6,689
Cooke G	4,573	
Cooke J E	26,021	1,593
Cooke J L	16,344	
Cooke L	16,991	
Cooke S M	18,070	
Cooke-Dallin B	24,484	2,830
Cooke-Dallin M N	12,863	
Cookson J I	10,484	
Coonce E M	24,204	977
Coop V M	5,304	263
Cooper A J	597	
Cooper B	22,708	198
Cooper B W	27,392	1,682
Cooper E S	24,256	2,461
Cooper M J	17,694	17
Cooper S B	105	
Cooper W H	24,212	780
Copeland J E	21,969	
Copeland J W	21,823	
Copeland K M	16,547	
Copley B A	3,897	
Copley Z	7,960	
Coppin J N	21,081	
Corbeil C E	18,479	885
Corbeil M	28,074	715
Corbett E L	16,422	
Corbett T L	18,177	
Corfe N A	28,011	
Corkum B M	7,518	
Corley-Smith G	1,230	
Cormack L J	2,912	40
Cormack S L	25,226	
Cormons T A	24,890	1,382
Cornell D M	1,374	306
Cornell S	17,535	
Corness D	21,333	
Corness H	14,519	
Cornwallis-Bate L	25,819	447
Correa V	7,678	
Corrin B J	31,779	925
Cosgrove J D	26,053	174
Cossaboom B L	4,546	
Cossitt R	2,464	57
Costa M	44,424	1,799
Costantino I	17,498	
Cotsman S	3,243	38
Cotter K D	17,555	
Cottini C A	18,926	401
Cotton R T	27,286	1,601
Cottrell P	21,749	332
Coulic C A	21,438	
Coultas S	5,401	
Coulter C	15,256	
Coulter T	18,752	206
Coupal L	21,809	43
Coupe B	1,631	
Courage H R	21,152	44
Cournoyer S P	24,488	531
Cousins P	19,835	299

	Salary $	Travel $
Coventry J	20,359	35
Coverdale D	22,591	2,669
Cowan A G	19,707	
Cowan B M	27,460	3,903
Cowan L	810	
Cowell C J	27,294	196
Cowsill V	24,522	47
Cox B	3,684	
Cox D J J	18,937	
Cox J	28,232	1,586
Cox J	13,737	
Cox K M	27,626	
Coyne B	15,417	105
Crabbe J C	19,779	2,579
Cracknell S P	20,415	
Cradock G	6,398	
Craghtten A E	18,164	
Craig F	27,216	1,011
Craig J	19,832	
Craig J V	24,785	1,017
Craig L J	17,151	4
Crandall D E	27,467	949
Crane S	28,213	855
Crarer K	26,055	800
Craven M	2,845	
Crawford D R	13,982	
Crawford E S	19,320	
Crawford M E	60	
Crawford N M	7,087	
Crawford T	8,434	
Creighton A L	21,162	
Creighton D J	32,736	
Creighton M A	25,054	280
Cresdee K	10,114	
Cressy Y L	17,357	6
Cribb J R	25,697	1,229
Crinklaw J F	7,264	556
Cripps C	9,208	
Cristofoli K	6,563	
Critchley V	10,146	
Crnkovich Z	708	
Crocker S S	20,970	
Croft J	2,546	
Croll K	16,264	
Cronin J	6,000	
Cronin R F	64,009	1,852
Cronk A L	21,524	
Crookshanks D M	26,800	
Cropley N	2,039	
Crosby H	27,535	408
Crossley B	18,565	215
Crossley W H	25,645	249
Crosson P T C	17,390	273
Croston D A	22,219	
Crouse C J	25,283	618
Crowe G	252	
Crowe L K	540	
Crowell A	6,485	452
Crowley M	11,617	
Crowley M	22,033	1,594
Crowley M P	21,001	979
Crowshaw S	5,537	
Crowston G I	28,427	125
Crowston J T	27,620	125
Cruickshank M M	18,103	
Cruickshank M V	18,856	
Crum E M	31,512	986
Crump D J	19,922	
Culbert M	24,227	2,615
Culjac B	13,396	
Culos D	6,492	
Culos I M	2,135	
Cumberbatch J C	17,228	
Cuming N	18,640	1,074
Cumming D B	15,727	
Cummings D L	16,576	
Cummings M E	18,400	174
Cummings-Stanley J	6,229	
Cunliffe E V	29,742	532
Cunningham E L	24,114	1,391
Cunningham J	19,846	103
Cupples J	879	
Curnow G T	27,375	2,014
Curr C J	21,920	
Curr J D	18,586	
Curran G M	12,590	
Curran H F	21,449	
Curran J	15,208	
Currey I	18,891	
Currie D Y	7,032	
Currie H E	2,612	
Currie J M B	10,641	
Currie R B	12,557	
Currie W B	20,205	
Curry S K	3,331	
Curtin L D	23,561	135
Curtis S M	20,034	

	Salary $	Travel $
Cutbill T	18,287	1,854
Cuthbert V	21,688	112
Cuthill N J	9,730	
Cutler R E	28,249	
Cutress K	22,254	
Cyr D	21,698	1,302
Cyr M E	13,849	
Czink M M	27,656	2,723
D'Alfonso J	23,361	
D'Aoust P J	18,730	
D'Appolonia S D	22,699	161
Dadson S	23,631	4,295
Dady K A	17,738	
Duggin C	919	
Dahl C B	17,688	
Dahl C N	25,034	
Dahl W L	21,405	
Dahlberg F G	9,733	
Daigle S J	15,606	
Dale F	15,238	
Dale T	23,282	
Daley R J	26,108	25
Dalgleish M R	19,263	
Dalgleish R S	13,324	
Dallaire A D	19,497	
Dallaire I D	18,571	
Dallaire K E M	20,146	1,443
Dallas I	19,229	
Dallas N	22,506	55
Dalling E R	38,616	
Dalman T	17,570	
Dalsanto J	21,559	
Dalton E L	20,173	
Dalton L	13,871	
Daly F S	36,330	2,342
Daly J P	5,924	
Daly R	509	
Daly R D N	27,425	326
Dalzell D	18,439	
Dan S	22,134	14
Dancevic-Allan S	20,576	
Dandeneau D L	24,188	1,239
Dane B F	31,636	
Danhauer S	19,115	
Daniels D A	21,571	
Danielson G E C	26,323	975
Dansby D	25,757	
Danyk M M	18,194	73
Danyichuk E M	19,518	
Darichuk J A	18,137	
David A L	23,127	
David G M	19,698	
Davidge E	803	
Davids A	24,491	1,579
Davidson B	2,467	
Davidson F A	13,357	
Davidson H L M	9,956	
Davidson L M	18,951	
Davidson P	25,150	109
Davidson S	27,560	
Davie W	28,390	
Davies A	22,247	1,730
Davies A	19,681	
Davies E	24,504	107
Davies E	1,475	
Davies J A	21,031	
Davies K M	27,676	1,097
Davies M	19,079	
Davies M	22,933	
Davies M A E	5,499	
Davies P	15,325	
Davis A	293	
Davis B M	21,907	94
Davis C L	6,704	
Davis E	5,402	
Davis E B	27,321	
Davis J M	7	
Davis L C	18,150	
Davis L L	8,750	177
Davis M	31,636	215
Davis N L	4,935	155
Davis R	22,436	1,236
Davis R B	25,030	
Davis S	15,622	
Davis S	4,513	508
Davy G N	19,610	
Davy P R	20,390	
Davy S J	20,101	
Dawe B A	18,646	
Dawe M C	11,514	
Dawkins R S C	4,908	
Dawson G S	16,848	56
Dawson J C	27,067	484
Day A M	474	
Day C M	13,772	
Day D	20,656	1,751
Day R	32,822	567

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Daykin R J	21,397	
Dayton I C	18,855	
De Boer C H	24,126	1,855
De Conti W	17,313	126
De Montbrun R L	149	
De Zwager C	145	
Deacon R C	27,921	1,562
Deacon S	18,313	1,724
Deadmarsh F A	16,619	
Dean A M	17,882	
Dean D	16,423	
Dean R A	55,862	5,562
Deane-Freeman J	7,774	257
De-Ciccio C	20,375	
De-Corte F B	17,230	
De-Cunha J M	35,796	
De-Montmorency R M	19,663	
De-Roche F C	20,629	
De-Vink R E	27,529	1,174
De-Witt M M	11,806	
Deans R C	18,272	
Deas J	43,179	585
Deasty D A	15,597	
Debaie-Strick G	24,536	1,802
Debeck R A	19,630	
Debuschkemper M	7,914	
Debourcier O J	27,569	234
Decicco B M	16,149	
Decoste G H	18,001	
Defriend L	28,274	
Degenhardt E	15,785	
Degrace G	21,492	
Deguglielmo G	19,060	
Dehaan I	17,159	
Dehard N I	8,957	
Dehmke D J	29,119	
Delage Kaufhold D	1,020	
Delaney F E	4,930	
Delaney G	30,632	
Delany A L	17	
Delaquaize E J	20,545	
Delawsky A	287	
Deleon M S	19,623	
Delinsky D	16,221	7
Deluca K J	19,583	
Demacedo C A	5,006	126
Demaire P	8,873	576
Demarco D M	23,836	463
Dembicki P	18,172	
Demchuk F	19,273	446
Demens B	6,137	268
Demers M	21,987	
Demeter Z	21,938	
Demontigny G A J	26,823	1,824
Demoskoff L	194	
Dempsey D	3,118	
Dempsey K	4,005	
Denal L A	21,458	
Dendoff R E	22,775	1,121
Denegrie K M	19,573	
Dennery F	18,482	
Dennis J	289	
Dennis S	12,541	
Denny-Krol C	491	15
Denofreo N E	39,828	1,172
Denys R G	49,368	1,313
Depagter H	19,177	
Derby K	53,961	2,488
Derechey M L	21,521	
Dermody N R	16,275	143
Desautels C	4,587	
Desautels S	10,476	
Deschner T J	26,100	
Descotes R	20,962	
Desharnais C	14,084	
Deshima B I	12,534	
Desilva J	7,861	18
Desjardins D M	20,657	
Desjardins S L	12,473	106
Desjarlais D	15,658	
Desjarlais L P	1,376	
Desrocher D L	13,504	
Devereaux J	17,804	
Deveson M	18,001	
Devicq D A	38,208	
Devine J H	23,764	558
Devore E	24,545	3,653
Dewald J	27,713	602
Dewar L M	9,178	
Dewdney S J	7,470	
Dewinetz L D G	33,502	484
Dexter B D	33,152	
Dhaese M J	24,331	90
Dhaliwal C	27,605	2,040
Dhaliwal M	9,616	61
Dhami G S	27,661	27
Dhenin M K	19,883	1,967
Dhillon H	1,051	
Dhillon J K	24,208	2,360
Dhillon L S	19,327	
Dhillon R	13,751	
Dhillon R A	3,953	8
Dibden G A	21,219	
Dick C A	5,611	
Dick R J	19,946	513
Dickerson C	10,746	24
Dickie J	11,693	
Dickie J	953	
Dickinson D	20,768	
Dickman M R	13,057	
Dickson B J	18,979	
Diedricksen D	18,415	
Diekmeier J	71	
Diemert B L'A	17,978	
Dietsch B A	19,074	
Digby P	2,910	
Dilley K E	843	
Dillon A J	6,618	
Dillon J R	18,535	
Dillon L S	4,897	
Dimant R	8,526	957
Dingman S	17,365	
Dingwell J E	13,429	
Dinsdale R H	1,666	
Dinsmore M I	19,311	
Dion J F E	9,047	
Dion S D	23,742	1,174
Dionne P L	337	
Diotte B A	17,866	94
Dippie D R	13,645	1,366
Dirk D	1,167	
Ditloff E E	20,075	2,565
Dittmer L A	7,041	
Dixie S L	10,238	
Dixon I	23,402	985
Dixon L	6,595	
Dixon R E	26,919	897
Dobeil I	18,415	
Dobrowolski M	28,359	
Dobrowolski S A	19,537	
Dobson R	23,395	1,312
Dockrill L B	19,479	308
Dodd D I	10,882	109
Dodds E A	5,959	
Dodds E M	27,397	1,959
Dodds L	17,593	
Doebert E I	14,251	
Doel J E	1,473	35
Doerksen J	19,674	
Dogherty D W	12,530	1,530
Dohens M M	9,754	
Doherty D	12,946	
Doherty S R	7,071	
Doi M	17,212	
Doig B	30,345	133
Doig L	26,519	793
Doig S	28,854	542
Dolgin A N	23,138	
Doll E A	8,399	145
Doll R G	28,861	1,296
Doll R J	638	
Dolson C M	2,264	
Dolynski J V	10,771	
Dominelli G	13,894	
Donald M	17,891	
Donaldson J	22,606	55
Donaldson J	20,178	
Doneley M E	19,202	
Donetz G	29,120	2,876
Donison M E	17,343	307
Donison S R	20,461	
Donnell J D	20,504	
Donnelly R M	56	
Donohue J E	18,486	
Donovan I C	31,566	2,966
Donovan K E	23,929	
Donovan M E	27,047	1,605
Donovan M I	19,918	
Doo M	27,344	
Dooley M	27,624	7
Dopson C	4,386	
Dorgelo M I	3,369	181
Dorman P	19,771	
Dorneburg P	20,537	23
Dorsch D	22,488	
Dorval E	14,206	464
Dosch R G	28,418	
Dossa D	15,816	
Doubinin C E	19,886	1,022
Doucet B	159	
Doucette D A	19,218	
Doughty B E	7,788	
Doughty L G	19,145	
Douglas D	28,292	
Douglas D	6,233	234
Douglas J	14,344	1,780
Douglas J	21,594	481
Douglas V	4,389	
Douglas W	33,079	
Douglass P K	15,521	
Douville M L	967	
Dow C C	27,643	1,220
Dowds C	17,013	
Dowling S E	27,184	2,330
Downey B H	12,755	
Downey K A	16,470	
Downie R	27,632	960
Downs D J	19,595	1,047
Downy A	4,763	275
Doyle B	18,178	
Doyle C N	24,553	947
Doyle J G	23,448	606
Doyle L	590	
Doyle M M R	22,951	1,885
Doyle S	4,645	
Doyon B	18,094	
Draayers C A	15,960	
Drance B J	16,131	29
Drebett T J L	17,118	
Dreger D	22,681	172
Drescher J M	22,771	
Dresen B A	18,791	
Drever C F	16,721	
Drew J	2,649	
Drier D A	15,293	
Drinkwater Lunn M	14,573	
Driol M	24,443	1,416
Driver A	23,609	
Drobot N	19,743	
Drobott B	20,083	
Druet L P	19,295	232
Drummond D	19,516	
Drysdale S A	31,627	68
Dryvynsyde G A	17,297	885
Dubas H T	24,606	
Dube G	371	
Dubensky W A	32,353	1,439
Dubinsky J	17,114	165
Dubois Phillips R	47,908	12,113
Duck D D	19,960	50
Duddy K H	19,236	
Dudley J	26,860	
Dudley J I	28,587	4,707
Dues S	8,835	
Duffell R	21,899	1,673
Duffill M	19,166	
Dugan A	18,336	
Duggan S M	19,335	
Duke M G	18,082	
Dukeshire I A	4,668	
Dumont R	939	
Dumontier W A	28,587	
Dunbar D C	29,051	794
Dunbar M A	14,882	250
Dunbar R	28,861	1,209
Duncan C I	20,502	341
Duncan D A	16,084	
Duncan H E	11,564	
Duncan J	10,274	
Duncan M I	18,150	
Duncan R	1,735	
Duncan R W	31,662	507
Duncan W E	17,319	
Dundas G D	25,666	394
Dunderdale P C	17,376	
Dunlap C	19,249	
Dunlop A A B	26,120	
Dunlop D	19,629	19
Dunn C	3,329	
Dunn C A	19,220	
Dunn J P	18,642	
Dunn K	27,141	
Dunn L	11,509	
Dunn L W E	23,851	1,888
Dunnaway M	17,133	
Dunne C T	17,237	101
Dunnett P M	13,838	
Dunning A	19,248	
Dunning A G	17,653	
Dunning J	21,240	
Dunord L	6,810	
Dunphy F A	17,563	
Dunsmoor-Farley D	32,473	3,802
Dunwoody J M	18,306	
Dupuis S A	19,198	37
Duquette K L	3,472	
Duran S R	5,303	
Durban D A	10,210	459
Dureau L	2,157	
Durney J A	28,227	
Dusseault Z P	21,097	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Dutrissac E P	18,260	
Duzsik B L	20,692	
Dwernichuk M A	29,081	
Dworkin S	23,168	402
Dwyer C D	23,795	570
Dyble W J	15,814	7
Dyck L	17,110	
Dyck O M	20,373	1,055
Dye I B	13,892	651
Dyer C M	15,866	
Dyer M W	7,275	3
Dyke A R	16,886	
Dykhuizen H	21,856	
Dykstra S	8,918	
Dyson G L	15,480	425
Dyson L M	15,981	486
Dyson M	20,479	
Eades J	699	
Eakett G M	19,339	
Eamer C E	20,976	1,017
Earle C A	23,759	40
Early M	929	
Earthy B R	30,051	778
Eastman E J	982	
Easton S	18,910	
Eastwood A	14,980	580
Eastwood R L	18,184	
Eaton B M	8,068	308
Eaton M F	10,187	
Ebanks I F	18,304	
Eberl M	15,803	
Eberle L K	3,405	
Eberle N	18,427	
Eberle T E	3,494	98
Eccles E M	17,737	532
Eckert M M	17,917	
Eckert R	28,729	1,299
Eckert V	24,130	707
Eckhardt P H	13,920	
Eckstein C	4,423	
Eden L J	27,984	
Edey E B	18,252	340
Edgar A	21,470	
Edmonds M E	22,173	
Edmundson F	9,845	
Edwards A	12,004	
Edwards B K	19,999	
Edwards R	21,448	
Edwards R J	17,375	
Edwards S	25,247	
Edwards S M	18,474	99
Edwards T	17,923	
Eeftink M	19,933	
Eeftink M D	19,790	
Eely M R	16,183	
Eenjarv J	30,633	
Effa P S	14,462	
Egan P L	18,734	
Egan S	5,079	
Egan T	6,761	959
Egdorf P N	19,259	
Egdorf R	21,790	
Eggleton G J	51,808	8,688
Eggleton S	11,798	
Eglin C V	11,502	
Egner K	34,013	
Egolf P J M	18,583	
Egyed E J	23,845	39
Ehman M L	17,010	
Ehman R	16,872	
Ehrman L E	19,935	908
Eidsness E M	19,695	472
Eidt C	19,932	2,637
Eifert D	2,402	
Eighteen R	21	
Eilau H L	27,182	404
Einarson B L	18,350	43
Ekstrom L M	9,049	
Elam S M	19,656	
Elderton C C	22,112	
Eldridge M	21,947	
Eldstrom J E	18,260	
Elfert F	27,182	
Elgersma K	32,668	165
Elgersma S G	4,655	
Elgin T L	18,118	
Elgood J	20,981	
Elias M E	30,632	
Elijah M A	12,117	
Ellens M A	28,930	
Ellingham J C	32,156	
Elliotson L E	18,658	693
Elliott B V L	18,185	
Elliott C C	30,461	1,537
Elliott C M	26,510	
Elliott D	18,843	
Elliott I	19,161	

	Salary $	Travel $
Elliott P	16,976	
Elliott S	16,422	12
Elliott T	19,200	187
Elliott-Baker D	19,600	
Ellip H	27,739	171
Ellip M R	31,289	579
Ellis E M	18,801	
Ellis F J	22,513	206
Ellis L	12,902	
Ellis L G	24,051	788
Elmes J E	21,230	
Elmes L	8,660	
Elo G	4,077	
Elphinstone A C	20,052	73
Else A J	23,000	2,840
Else J K	14,477	
Elworthy C	12,367	
Embacher S	9,513	398
Embleton I M	21,832	24
Embry S V	3,002	
Emery C F	22,557	671
Emery N	22,391	
Emigh L	3,464	
Emlyn V	7,677	
Emmerson D L	15,255	
Emmott J E	27,517	1,350
Engbrecht J	7,558	
Engel M	7,757	
Enger A P	18,231	
England M G	8,284	
England M J	19,539	
Engleson W T	24,234	1,939
English B L	10,766	
English J B	19,757	418
English P	16,798	
English W B	32,406	1,162
Englouen F	14,495	14
Enkin J B	2,368	100
Ennis B J	23,601	1,027
Enns L D	22,551	
Enomoto R K	28,578	719
Enrich M	27,740	1,477
Ensworth C	21,423	266
Epneris M J	19,196	
Erfanifar E	31,377	4,243
Erfle M M	19,018	
Erickson A E	27,169	283
Erickson D N	21,207	
Erickson K L	25,750	3,844
Erickson L C	24,616	1,708
Erickson R D	27,358	671
Erickson W J	5,473	
Eriksen C	17,279	
Eriksen N A	20,664	
Eriksen P A	143	
Eriksen S	8,921	
Erland R	16,534	
Ermacora M D	23,257	2,717
Erman G A	17,895	
Erman K J	21,331	
Erman V F	18,092	
Ernst R K	16,781	
Eror C D	19,761	
Errington J E	25,585	
Esaryk K J	10,890	
Eskelson C L	9,090	
Esler A	17,735	
Eso M	23,693	572
Essex R M	17,805	
Esterbrook B A	20,137	59
Esterreicher E P	7,973	
Esterreicher S	7,006	1,633
Etches D E	14,431	
Etherington C E A	18,198	
Ethier M D	23,780	
Eugene S L	6,047	
Evans B	12,853	
Evans E	24,362	1,241
Evans E	2,926	
Evans F M	7,640	
Evans G	17,629	
Evans J	19,027	
Evans J L	19,291	
Evans J M	19,619	
Evans K M	16,809	
Evans L	2,656	
Evans M E	32,291	58
Evans M J	17,424	2,745
Evans N	18,216	
Evans P A	19,614	
Evans P L	15,145	
Evans R I	30,892	
Evans R J	28,838	361
Evans S M	12,638	
Evasiuk I C	27,192	114
Everaars M	9,141	
Everett F K	24,899	

	Salary $	Travel $
Everett V B	19,263	
Evers D	25,439	
Evoy S L	18,741	
Ewan T J	27,055	1,037
Ewasiuk E A	20,615	
Ewen D A	32,527	3,022
Ewert K	16,920	18
Ewing L	24,674	424
Ewings P M	17,015	489
Ewles G W	3,252	199
Fader L	12,301	409
Fafard F Y	12,237	861
Fagan G J	20,362	
Fagerburg U	20,269	
Fahlman R W	31,996	3,728
Fahrig A R	27,944	962
Fairbairn A	27,037	
Fairbairn W	18,778	
Fairhurst J S	27,163	
Faith J M	27,366	609
Falbo S	4,662	13
Falconer M M	17,228	
Falk W	27,451	2,762
Falk W	1,803	
Fallon C	24,578	1,439
Falsetta E	20,396	
Fanning W	25,739	
Fanthorpe G D	17,850	
Fantillo M E	11,908	
Faris J D	26,734	3,025
Farkas T A	18,194	
Farkvam L H	20,957	1,917
Farley D	15,112	
Farley E M	31,125	320
Farmer T E	1,028	
Farnon J	5,714	
Farnsworth S A	14,949	
Farquharson S	24,826	1,424
Farrant T G	24,127	1,519
Farrell P L	9,087	
Farrell S W	17,449	
Farup M	381	
Farwell J M	27,184	831
Fasken R	32,700	3,641
Fast K E	17,254	6
Fast M F	16,634	80
Faubert T	22,688	
Faulks B	12,085	
Faunt D J	18,225	150
Fauquet-Lemaitre M	23,736	
Faurot P J	15,553	
Fawkes V	22,442	192
Fayad R M	20,241	
Fechko J	1,413	
Feddema S	7,706	
Fedoruk D D	15,353	
Fedoruk N	20,442	
Fedoruk N D	18,571	
Fee F	18,171	
Fee J	15,598	12
Feeley L	10,746	
Feeney A E	8,615	
Feeney M R	11,190	
Fefferman B L	19,634	
Fein I	10,349	395
Fenby M	22,321	768
Fendall G E	13,647	163
Fenn B E	19,532	
Fennings C	20,586	
Fenton D J	16,002	
Ferguson B J	17,656	
Ferguson D	1,621	
Ferguson D L	19,015	
Ferguson E M	18,449	
Ferguson L	19,234	
Ferguson M	19,135	
Ferguson S	2,823	
Ferner A	5,382	
Ferraby C H	27,669	2,534
Ferrari P	6,807	
Ferris C	21,651	
Ferris R T	27,385	400
Fesser D M	29,957	85
Fetchuk K	5,556	
Fetterly L P	20,743	
Fetzner W J	1,880	
Feuchuk A M	18,949	423
Feyrer J	5,872	
Fichtner L J	24,181	448
Ficocelli C	18,972	
Fiddler C	22,314	20
Fiddler N I	21,655	
Fidelman B	12,670	
Fidgeon W J M	41,615	25
Fiedorowicz S	24,560	528
Field C R	9,518	
Field D	19,692	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Field D J	24,103	
Field E A	21,500	
Field L H	21,659	
Field R K	22,628	2,340
Fieseler L M	18,461	
Filewood L	17,555	
Filiatrault D C M	15,390	
Filipiuk-Haas Y	11,599	77
Findlay E	15,075	108
Findlay H	27,912	1,960
Findlay L	27,531	1,641
Findler J M	14,622	
Fink C	11,607	279
Fink W	17,723	
Finlayson M G	19,577	
Finlayson V M	15,397	29
Finnegan J	6,289	
Finney L	15,419	
Fiorentino M	5,586	
Fioritti A J	6,133	
Fioritti V	10,917	
Fischer E	18,267	
Fischer M L	3,492	
Fisher B	22,592	1,083
Fisher B W W	4,498	
Fisher C P	317	
Fisher D B	20,153	
Fisher F L	1,130	
Fisher I T	23,891	
Fisher J A	15,749	
Fisher J E	27,864	1,569
Fisher J E	2,878	
Fisher J R	21,452	
Fisher L	25,334	1,199
Fisher L L	21,471	
Fisher N V	18,444	
Fisher S H	18,729	
Fisher T	22,706	157
Fisher V J	23,622	622
Fitton M	6,414	
Fitzgerald D J	12,582	
Fitzgerald M	21,834	2,020
Fitzgerald S	15,972	1,667
Fitzgerald T M	4,902	
Fitzgibbon E D	7,573	158
Fitzpatrick K M	6,104	277
Fitzsimmons J	22,851	1,068
Fitzwilson S	24,432	613
Fjetland E J	22,730	49
Flainek V	23,221	
Flanagan K J	16,416	8
Flanagan M	24,498	696
Flann D A	22,532	2,103
Flannigan N K	8,115	496
Flatt T	15,501	
Fleck K R	16,048	1,066
Fleet W	21,867	
Fleeton J	10,070	2,359
Fleetwood C	27,820	
Flemig A M	19,475	
Fleming G B M	24,058	1,427
Fleming M A	24,208	2,509
Fletcher J P	13,712	
Fletcher R	5,906	
Flett C E	21,466	1,820
Fleury G W G	18,373	
Fliczuk J G	48,456	2,049
Flora A M	18,025	
Floyd A	7,802	
Flucker W R	20,893	
Fluet K W	2,683	
Fluevog E	16,867	
Flynn A W	3,988	
Flynn B	27,443	3,759
Flynn E B	3,351	
Flynn J	28,356	1,135
Flynn S D	17,928	
Fobes B L	18,735	
Fochuk V	11,111	
Foden S G	23,720	1,617
Foderingham E P	28,539	
Fogelberg B L	16,034	
Fogg B L	19,351	
Foisy F	182	
Foldats J M	12,820	
Foley C L	2,064	
Foley E D	15,950	
Foley L	12,483	
Foley S E	27,884	
Folka S	7,522	60
Folmer E L	24,196	4,505
Foncette S	27,778	
Fong R	27,363	1,357
Fontaine J R	31,656	5,855
Foo G L	27,457	
Foo L C	27,460	
Foord M	18,218	
Forbes R E	20,355	17
Forbister J	27,786	278
Ford R D	23,282	1,725
Forest C E	17,576	
Fomeret E H	8,772	
Forrest C E N	23,692	543
Forrest L M	31,556	2,008
Forsyth E L	19,464	
Forsyth T M	3,847	
Fortier M	23,624	1,097
Fortin K I	8,217	
Foster C G	2,167	
Foster D W	29,850	4,333
Foster G W	9,086	
Foster L R	4,358	
Foster M	21,831	
Foster S D S	21,784	276
Foster S T	1,193	
Foubister D R	7,057	131
Foucault C R	12,432	
Fournier C	23,924	205
Fournier H	19,221	
Fowler D	1,340	
Fowler J	22,683	1,635
Fowler L A	19,843	356
Fowler M A	17,775	154
Fowler P P	7,318	
Fowler R	3,370	
Fowlie D	14,806	
Fox E	24,208	1,377
Fox H R	26,651	
Fox J C	27,335	166
Fox K	10,293	
Fox L	432	
Frackson W	219	
Frame R	26,531	2,348
Francis I A	12,036	
Francis J A	18,322	26
Francis M	19,484	
Frank D L	6,140	283
Frank R	28,817	142
Franklin E	29,683	394
Franklin K D	20,040	
Franklin M A	1,463	
Fransila H E	22,142	1,357
Franz H A	16,368	
Franz I R	31,354	
Frasca T L	10,192	
Fraser C	3,892	
Fraser D	17,555	
Fraser D W	27,248	408
Fraser E	10,679	
Fraser F A	3,106	
Fraser J P	8,417	
Fraser L E	27,739	32
Fraser P M	6,548	
Fraser R D	28,238	
Fraser S A	5,572	
Fraser S V	7,316	50
Frederick N	26,706	706
Frederick P	5,051	
Frederickson C	20,399	167
Frederickson D L	22,529	81
Frederiksen T A M	27,792	
Fredricks B M	16,081	
Fredrickson J	20,261	
Freebury K R	27,566	228
Freeman I	25,241	1,978
Freeman T S	7,628	122
Fremes B	4,942	64
Fremmerlid J L	22,164	2,363
French B	25,934	
French K E	14,873	
French L G	15,351	
French R	15,891	
French W	27,550	
French W R	19,136	
Frenette R	4,266	
Frey C A	20,691	
Frick E A	28,372	169
Fricker N R	5,572	
Fridell G	22,689	1,245
Friedrich R	21,692	
Friend J F	31,954	934
Frier T S	20,421	
Fries R M A	25,181	
Friesen E	19,381	306
Friesen E B	18,128	201
Friesen I	24,819	48
Friesen J K	21,724	
Friesen L	42,636	318
Friesen M	18,040	
Friesen P	21,138	
Friesen Z	16,849	446
Friess L A	25,570	1,226
Friis S F	21,907	
Frisk L	16,740	
Frisk W A	19,685	
Friskie G	7,670	
Friskie W G	17,516	
Frith I B	24,816	1,769
Fritz S	14,422	1,720
Fritzke B W	9,322	
Fritzke I M	18,507	
Froese S	18,964	425
From J	1,527	
Frost K S	20,201	1,358
Frost N	10,547	
Fry J E	25,440	94
Fuchs E M	21,830	
Fujimura G	28,352	
Fuller G J	22,484	96
Fuller M	27,227	557
Fulton A B	24,467	
Fulton C M	16,994	
Fung A	27,739	1,420
Fung M	16,434	
Funk A	27,920	1,337
Furlong I R	9,433	
Furtado S M	17,499	
Futter D I	12,832	
Fyvie E	10,775	
Gackstatter M A	6,633	
Gaddes C M	27,795	489
Gadsby T R	21,031	
Gaetz R E	22,396	
Gaetz V C	10,394	
Gagne K	20,466	
Gagne M	5,652	301
Gagne M P	18,465	
Gagne S A	19,644	
Gagne S J	19,823	
Gagnon L	23,172	3,175
Gagnon M	19,237	
Gair N	17,482	
Gair S A	19,319	
Gairdner L C A	22,739	
Galan S P	29,805	4,316
Galbraith C	18,642	1,267
Galbraith D R	14,083	
Galbraith R G	18,821	
Galbraith W R	29,343	1,408
Galdames-Fischer I	5,869	498
Galenzoski K	13,634	
Galics R M	28,083	
Gall I	18,945	
Gallamore S	27,664	
Gallant R A	18,396	
Gallant S W	17,128	
Gallant T M	22,643	991
Galpin M C	19,773	231
Gamble I S	27,559	546
Gamble J M	24,937	
Gammer B	15,127	699
Ganchar M M	8,388	
Gandy S	15,157	
Gannon D M	20,057	995
Gantzer F D	20,290	
Garandza N	24,154	5,572
Garay M T	4,345	
Garbutt J	2,593	
Garcia C M	24,114	2,771
Gard M C	27,230	87
Garden L M	27,290	666
Gardiner B D	19,676	
Gardiner M	18,260	
Gardner B	15,911	
Gardner C E	6,326	
Gardner E G	16,832	
Gardner K	23,416	54
Gardner V J	17,893	77
Gardner W	3,097	58
Garen-Kooper M I	27,613	2,468
Garfinkel L	27,382	1,942
Garner L	22,381	1,674
Garoupa U	27,023	84
Garrett B L	18,724	
Garrett G J	27,848	1,434
Garside G R	27,846	1,056
Gaskell P R M	27,768	782
Gasparatto D A	12,399	
Gates J E	9,970	79
Gatien N C	4,929	
Gatzke L L	12,622	
Gaudette P	20,661	431
Gaughan S P	3,704	
Gauld R M	14,555	21
Gauthier A R	19,970	
Gauthier P W	17,558	
Gaw D G	27,496	413
Gaw L	11,834	
Gaynor C L	28,795	
Geddes W L	19,381	
Gedye C A	35,279	101

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Geissinger J E	19,808	
Gemmell B G	20,810	
Gener C	104	
Genesius F M	19,333	
Genoversa D	20,302	
George C A	8,652	
George D E	8,997	
George F	25,619	48
George P	32,561	956
Gerard R M	14,880	
Germaine M W	27,365	83
Gerstel C L	1,916	
Gerstmar L	12,349	52
Geruski V	22,130	66
Gerussi C M	951	
Ghai S K	2,439	
Ghislain H	1,455	
Giannotti L	18,145	61
Giasson G D	7,793	
Gibb F	19,644	
Gibb M	5,492	
Gibb M C	10,708	
Gibb M J	15,611	27
Gibbons A	17,310	
Gibson C D	3,184	
Gibson E	11,973	21
Gibson E F	12,991	11
Gibson G J	21,837	
Gibson J F	15,699	1,565
Gibson K	18,641	
Gibson P A	13,541	910
Gibson W L	4,680	
Giddens R	20,831	208
Gies T	997	76
Giesbrecht L	8,288	
Giesecke K A B	20,102	
Gifford D J	10,015	
Gilbert M C L	18,588	
Gilbert R	1,029	
Gilbert S	20,470	
Gilchrist L	14,023	239
Gile J A	13,339	
Giles N L	24,099	1,017
Gill A K	17,556	
Gill B	27,184	30
Gill C P S	11,815	626
Gill J	10,004	
Gill J S	18,892	
Gill K	13,639	
Gill K M	29,617	
Gill M	3,426	
Gill N S	18,423	
Gill S	18,806	300
Gill S E	19,131	
Gillen B J F	22,513	320
Gillespie J S	19,101	
Gillespie K S	15,801	
Gillespie R A	17,809	
Gillham E	5,707	16
Gillies B	2,147	
Gillies D W	27,171	89
Gillies S	16,362	
Gilliland L A	18,396	
Gilliland S D	19,897	
Gilmour P J	16,250	
Gilroy P	3,177	
Gingell Y N	20,442	
Giorgio C	29,944	759
Girard L	908	
Girling S M	25,925	
Gjesdal A M	14,645	1,358
Gladman W E	2,333	
Glaser V	14,075	
Glaspey V A	27,765	
Glass A S	21,744	
Glass M T	18,129	
Glass S	13,322	
Glattstein G	25,075	1,153
Gleave A M	18,638	274
Gleave M F	10,757	
Glen A L	31,511	190
Glendinning S A	17,365	
Glockzin D J	17,360	
Gloeckler K A	9,832	
Glover A	20,301	
Glover E	16,116	
Glover G	24,782	132
Glover J A	13,155	657
Glover N J	23,606	263
Glowacki M	15,819	
Gniwodda M	3,466	
Gobiel C E J	289	
Goburdhun C N	33,600	74
Goburdhun R S P	27,291	
Godderis F M	4,150	292
Godfrey B	940	
Godfrey T	21,397	

	Salary $	Travel $
Godler B	20,190	
Godler C J	25,337	2,950
Goede M	8,866	597
Goerzen R G	21,915	591
Goglin S D	20,607	434
Gohs D	5,967	
Gokhale A A	23,451	981
Gokhale V	27,443	914
Goldberg M	12,528	
Goldsmith B R	30,415	
Goldsmith C	24,827	2,538
Golley Y G	21,473	
Golling C J	15,781	
Gollmer E H	18,245	
Goncz M	15,888	
Good L D	19,970	207
Goodacre L	15,044	
Goode P	17,458	250
Goodell T	17,683	
Goodfellow A	18,083	336
Goodman H	20,423	49
Goodman L	13,164	
Goodrich R L	18,039	735
Goodrich V E	11,702	
Goodson K R	15,297	
Goodwin P	27,236	
Goozh C	3,132	116
Goranson-Coleman J	13,298	150
Gordon M A	17,879	
Gordon R N	15,491	
Gordon S I	17,436	
Gorman C A	12,316	
Gormican K	1,174	
Gorrie E D	24,185	2,313
Gorse D	5,714	
Gort J	38,616	
Gossen J	5,001	
Gotowiec B M	9,642	
Gouin E J	1,631	
Gould J W	22,509	214
Gould R	22,307	2,874
Gould S	19,766	
Goulet J L	21,438	63
Gover N F	28,856	2,207
Gower D P	15,296	
Goyer B	23,879	1,473
Goyette C	21,176	
Grabow G	16,216	44
Gracey C	7,558	
Gradwell D	19,070	2,321
Graf C	20,148	41
Graff V J	17,889	
Graham A	7,175	
Graham B L	20,096	
Graham C A	1,951	
Graham D C	18,253	
Graham I H	10,799	
Graham K L	3,581	
Graham L	8,940	
Graham L	3,813	
Graham L J	17,005	
Graham M L	18,437	
Graham R T	27,740	357
Graham R W	9,209	
Gramlich L	15,492	
Granberg B E	12,755	
Grand Maitre M	21,772	56
Grande V L	19,767	
Granger J	171	
Granger N F	18,396	
Granger T	18,587	
Grant A	11,169	
Grant D	8,144	
Grant F W	22,393	
Grant G M	12,388	
Grant J	9,565	342
Grant J	21,316	1,333
Grant J	1,696	
Grant K	17,588	
Grant K E	6,574	6
Grant L M	2,446	
Grant M	13,980	
Grant M J	1,841	
Grant P N L	43,777	8,045
Grant S J	17,570	
Grant V L	24,448	2,843
Grantham A V	27,451	
Grantham T	11,800	
Gratien S	6,618	
Grattan H R	21,415	
Gray C E	639	
Gray J R G	16,936	10
Gray J W	20,543	
Gray M	20,375	
Gray R M	22,826	
Gray S	66	
Grayston U	17,974	7

	Salary $	Travel $
Green B L	1,752	212
Green C	14,967	49
Green C	22,342	2,512
Green D	4,787	
Green K	21,916	824
Green L B	4,708	
Green M L	4,549	56
Green M R	21,225	196
Green S L	24,266	1,937
Green S L	21,226	
Greene J I	20,616	
Greene M	31,721	1,414
Greenhalgh M	21,354	
Greenley R	15,320	
Greenwood L A	27,298	2,418
Greer C	22,165	22
Greer J P	18,909	
Gregoire A	11,915	79
Gregoire H A	4,540	156
Gregory B J	4,034	
Gregory J J	5,117	
Gregory L	2,878	
Gregson D	19,322	509
Greig D	22,324	1,282
Greig R	2,003	
Gremm H M	22,760	92
Gremm R M	25,736	1,725
Grenier S	19,610	
Grewal M K	17,340	279
Grieve J A	20,672	
Griffin B H	18,561	
Griffin G	22,673	
Griffin L L	18,123	40
Griffin R J	22,851	
Griffith B J	21,899	205
Griffith B L	18,138	79
Griffith B M	31,691	
Griffiths S	15,106	
Grigg J R	71	
Grijzen R W	26,596	
Grills H	24,905	105
Grindle J	5,101	
Grizzle V	17,415	1,005
Groom J W	28,748	2,971
Groslin D	54	
Grosse M C	19,763	
Grout J B	13,380	
Grout N I	3,661	
Grove C D	26,530	146
Grove P L	7,324	134
Groves M C	17,519	
Gruber B I	22,211	
Gruber M	14,501	
Gruenheit L M	15,802	
Gruman M	24,119	387
Grunberg F C	23,107	391
Grundmanis A A	4,003	
Gryde C	2,340	
Guay D	16,339	274
Gucwa F	21,406	
Guenard S J	28,437	859
Guenet E	2,126	
Guidon R B	31,936	3,278
Guimond C	19,734	735
Guite M	4,224	
Gulbransen L R	2,145	
Gunn B	17,165	515
Gunn J A	4,606	188
Gunn L	27,614	1,796
Gunn S F	13,721	
Gunner E G	21,286	
Gunter E	29,434	202
Guretzki L	17,142	102
Gurnsey R I	19,808	
Gurr S M	11,753	
Guse D	30,590	930
Gusman A	29,188	
Guss V B	22,400	
Gust G L	17,467	
Gust J M	21,357	
Gust S M	24,417	1,921
Gustavson M	5,329	
Gustus V K	20,002	
Guthrie H P	21,422	
Guthrie L G	13,646	
Gutkin D	23,870	12
Guttormson E P	3,262	
Guzzi P	18,322	
Gysel J D	21,798	
Haberlin L	34,601	5,014
Hachkevich I M	28,528	19
Hack C W	30,015	
Hackett C C	21,576	
Hackett H J	18,264	
Hackett J D	34,223	
Hackett J T	19,982	
Hadden R M	18,589	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Hadland C R	29,439	2,998
Hadwin J T	19,751	127
Haeber M E	17,953	
Haftner S J	9,457	
Hagel A Q	2,582	
Hagel S	18,669	
Hagen M M	28,330	
Hagensen R H	27,210	256
Hagley R A	27,009	
Haigh P	12,366	540
Haines N	655	
Haines S L	14,888	
Halabourda S M	29,709	
Halatsis H	21,515	
Halcrow B J	4,357	120
Hale A	19,104	131
Hales C D	17,192	462
Haley E C	19,766	32
Halina J	21,279	
Hall D	16,519	130
Hall D	17,050	
Hall D J	5,270	31
Hall D W	11,151	1,185
Hall G W	4,558	125
Hall H M	22,563	38
Hall J B	22,671	718
Hall J E	19,163	
Hall K	24,114	2,344
Hall K A C	26,619	644
Hall N E	18,962	
Hall P C	15,506	
Hall S	1,562	
Hall S A	24,046	
Hall W L	31,513	1,966
Hallam I W	21,135	
Halle M M	6,065	
Hallett W	22,895	1,414
Halliwell D L	20,081	
Halliwell Y	20,608	
Hallman D W	36,728	
Halowski C L	2,334	
Halowski M	18,137	
Halsall O V	19,707	
Halstead K M	18,025	
Halvorson G M	19,568	
Halvorson S M	8,110	
Halwas G P	30,162	
Hamblin G W	42,070	1,588
Hambrook T L	2,103	
Hamilton C	12,615	
Hamilton E M	19,772	26
Hamilton G G	12,959	2,022
Hamilton J M	21,694	
Hamilton K C	26,839	1,040
Hamilton M L	17,334	12
Hamilton N	21,509	
Hamilton P A	18,560	
Hamilton S F	3,668	
Hamilton W S	17,454	16
Hamlin K	16,765	
Hamm B J	1,529	
Hamm E	18,796	
Hammerlik W T	1,137	
Hammersmark D E	32,955	
Hammond D A	7,795	
Hammond J M	1,108	
Hammond M A	22,241	
Hammond R R	15,696	344
Hampton J E	22,419	
Hanbury N R	26,429	308
Hancock L	6,143	
Hancock S B	24,263	1,333
Handford P	27,014	1,039
Haner J M	18,990	260
Haney P F	15,410	
Hankel M D	3	
Hankey J M E	28,381	440
Hanley L A	28,497	
Hanna L M	17,720	
Hanna S R	30,632	
Hanna V L	5,985	
Hannah D	2,272	
Hannon M	2,192	
Hannoun I	5,584	
Hanon J C	30,152	1,541
Hanrahan M	2,034	
Hansen B I	17,955	
Hansen C A	21,554	
Hansen C L	22,115	346
Hansen E L	17,938	170
Hansen E P	10,716	
Hansen K	4,513	
Hansen M	27,021	2,116
Hansen T	21,319	
Hanson J	22,372	
Hanson M	15,617	
Hanson P	9,248	

	Salary $	Travel $
Hanson R	9,634	409
Hanson W I	20,354	
Hansra A	17,225	
Hanssens V M	14,002	
Hanvelt R	47,354	11,618
Haraga S M	34,070	4,258
Harber M T	4,315	
Harcott B	20,658	
Harcourt M	1,690	254
Harder D A	23,679	
Harder R	24,376	65
Hardie C L	1,583	
Harding A F	14,862	
Harding L	27,282	2,525
Hardwick Y A	29,233	1,167
Hardy C	22,526	68
Hardy H R	21,403	
Hardy L A	18,660	
Hare A S	33,150	
Harestad J	12,183	
Hargie D M	12,209	
Hargie G W	20,605	
Hargie J J P	11,303	
Hargitt H	21,212	
Harivel J V	24,941	868
Harju G	3,233	
Harju G	16,377	
Harker P	13,756	
Harkness L	17,697	
Harland S	11,089	
Harlock W	16,205	24
Harlow M	6,903	391
Harman C L	20,909	357
Harmes C A	19,405	
Harper D	16,770	
Harper F R	18,469	
Harper J J	7,772	
Harpham B	1,803	
Harpham D M	2,836	
Harrington J E	4,082	
Harrington M	18,260	20
Harris A M	5,033	
Harris B	13,583	
Harris B	1,269	
Harris E E	16,056	
Harris F E	19,721	
Harris F W	20,404	
Harris I M	31,986	1,014
Harris I M	27,845	222
Harris J	6,169	
Harris J A	19,784	764
Harris L	9,098	
Harris L	21,149	208
Harris L B	7,720	68
Harris R	6,413	
Harris R	1,761	
Harris R C	25,007	
Harris T A	27,243	2,416
Harris V	15,045	
Harrison A	905	
Harrison C J	9,247	
Harrison D L	80	
Harrison M Y	810	
Harrison R L	20,720	199
Harrison S	14,984	2,043
Harrison W	19,914	761
Harrold N	16,637	
Hart J T	21,323	
Hart R	27,428	486
Hart R	18,274	
Hart R R	16,290	
Hartl I C	16,558	
Hartley L L	16,309	28
Hartley R	1,300	
Hartmann C	1,376	
Hartnell G E	21,254	
Harton J D	5,518	
Hartree M K	23,175	
Hartt B	24,071	1,024
Hartt L D	15,628	
Harvey J	19,800	
Harwood M	25,038	813
Haslam J P R	5,237	
Hassall J N	11,783	7
Hassan M	19,352	
Hassard S	12,916	
Hastings J	5,575	96
Haswell C	15,267	9
Haugen I	18,085	
Haughton W M B	6,122	
Haugo G O	32,894	
Haugo L J	25,944	
Hauk M L	21,588	
Hauka G R	24,270	1,441
Hauser J	24,337	1,224
Hawkes L	2,901	
Hawkins S J	5,559	

	Salary $	Travel $
Hawley C	29,336	3,419
Hawley J P	16,830	1,495
Hawrychuk C	22,216	433
Hawrys A	26,630	2,327
Hawthorne M	17,387	
Hay A M	3,484	
Hay S H	19,149	
Haydamack P	17,900	
Hayduk H	10,626	
Hayes H F	64,376	
Hayes H H	46,490	
Hayes J	24,495	1,533
Hayes J	10,013	12
Hayes-Newington L	29,115	1,196
Haynes C R	30,138	924
Haynes R H	18,987	457
Hayward B	14,788	
Hayward N E	17,829	
Hayward R S	26,712	1,729
Haywood J	8,535	
Hazelwood H	1,760	
Head M	19,696	193
Head R	880	
Headrick R	22,295	288
Headridge K	12,281	
Heal C	16,058	
Healey B A	1,479	
Healy R	12,525	
Healy T A	4,220	
Heaps K	11,761	
Hearn E N	24,273	12
Hearty L	19,856	7
Heath G C	16,386	
Heather J A	25,044	
Heather S A	28,434	931
Hebert D M	23,015	16
Hebert K N	19,044	
Heckel S	16,649	
Hedican E E	20,330	
Hedin G P	19,522	447
Heidebrecht E J	27,113	760
Heidebrecht R	13,755	54
Heikkila T	20,031	394
Hein V	19,462	
Heinrich J L	18,974	
Heinzelman P V	18,876	
Helgerson L	13,199	2,268
Helgesen L G	19,970	
Hellyer N	20,238	188
Hellyer P J	17,669	
Helm M S	28,557	
Helm S	7,928	
Helme L E	16,905	
Helvoigt H	8,738	74
Hemmerling D L	6,839	
Hemming D J	28,655	447
Hemming P J	20,106	13
Hemstad B A	17,785	
Hemstad L	18,066	
Henderson A H	19,897	
Henderson E	25,708	
Henderson G	18,967	2,311
Henderson M	17,334	
Henderson M A	38,772	
Henderson R F	30,141	95
Henderson S	20,374	364
Henderson S	19,425	
Henderson S	31,832	
Henderson S A	556	
Henderson V	20,358	
Henderson Y R	26,310	
Henderson-Oliver H	20,162	672
Hendricken C	1,568	
Hendrickson C A	14,190	1,327
Hendry I G	27,480	
Hendy L	20,276	337
Henley P M	22,000	
Henley V I	27,385	1,393
Hennekes D L	19,893	
Henning A M	19,765	
Henrich O C	21,037	
Henricksen C	16,049	
Henricksen L	15,839	
Henrickson C E	18,259	
Henry C	22,841	5,688
Henry C D	28,766	
Henry M	5,382	6
Henry M L	20,605	
Henry R	11,993	
Henry R M	31,731	
Henschke N M	20,862	1,548
Henson S	4,371	143
Hentze H C	19,673	1,362
Hepburn B	8,941	
Hepburn J O	8,154	61
Hepburn K A	9,973	
Hepburn L	18,183	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Hepting D	17.177	
Hepting E	31.578	1.778
Heptinstall M	17.931	
Herchenson P	13.854	
Hern A R	32.264	2.407
Herney D R	9.415	37
Heron Y	18.581	
Herringer B	22.270	779
Herrling T	24.512	1.783
Herrmann A D	13.991	
Herrmann B C	11.647	640
Herrmann C M	18.680	
Herron R B	10.293	
Herz M I	14.430	1.450
Hesketh G	3.881	
Heslip S A	27.784	2.042
Hess-Dolgin R	8.848	572
Hesse E	10.030	
Hetherington T J	26.173	1.119
Hewer B	26.429	116
Hewitt M I	19.875	
Hewlett K	24.146	
Heye R L	2.118	91
Heywood S A	27.614	360
Hickey J N	19.404	
Hicks C L	16.612	
Hicks J	18.298	
Hicks L L	1.504	
Hicks P	7.670	19
Hickson S	30.239	
Hiebert C A	18.538	
Hiebert P	1.408	
Hiemstra H	21.054	
Hietanen A	21.388	431
Higgins A M	20.881	
Higgins C L	19.542	
Higgins L R	19.225	
Higginson D M	9.937	124
Higgs V A	20.969	
Higham W M	27.248	
Hildebrand J	18.880	23
Hildebrandt P A	18.064	
Hildebrandt W I	1.784	
Hildred R	6.292	1.251
Hilgemann M A	8.308	
Hill B	6.816	259
Hill C M	18.687	456
Hill D A	30.632	
Hill E R	6.924	
Hill E W	13.475	
Hill G	19.442	
Hill G C	31.453	4.685
Hill K	13.121	70
Hill L	27.115	
Hill L	13.838	197
Hill L E	18.132	
Hill L M	15.021	
Hill M R	20.164	
Hill S	4.193	105
Hill T	4.549	
Hillary F J E	30.966	468
Hille L E	13.422	1.053
Hiller V	20.326	
Hillian J	80	
Hilliard R E	2.486	
Hillier S	21.829	
Hillsden L M	3.239	
Hillsden R	33.890	1.965
Hinds J A P	6.845	
Hinds L M	19.644	
Hine H L	20.028	
Hinkelman J	3.863	
Hiob E	31.838	2.047
Hirose T	8.891	14
Hirsch P A	25.327	
Hirsch S J	16.757	
Hirschberg P L	20.188	
Hirst J	30.506	132
Hisco M L	25.235	1.284
Hiscoe L S	352	
Hiseler S	25.187	
Hity L	18.139	
Ho C L	27.436	728
Hobbs J L	19.108	
Hobbs K	21.868	1.499
Hobkirk S V	27.495	1.532
Hobson C S	22.892	666
Hobson L	114	
Hockey S W	23.261	
Hodgins V J	15.542	
Hodgkinson A	18.238	
Hodgson C	29.026	3.053
Hodgson C J	5.347	1.410
Hodgson G L	17.401	
Hodgson V	21.344	
Hodson F	32.321	
Hoeflok A	1.320	

	Salary $	Travel $
Hoeppner S	31.440	857
Hoff C	4.122	
Hofstede W	20.575	
Hogan M D	19.946	
Hogan V L	19.148	
Hogarth R	826	
Hogg D F	21.033	
Hogg J A	9.396	468
Hogg R J	25.705	206
Hohert S	13.763	1.469
Hoisington E A	11.072	
Holberg D	27.333	516
Holbrook I E	2.798	
Holden D E	19.447	
Holding K P	1.877	
Holding L A	16.462	
Hole C R	12.298	
Holland G B	27.813	894
Holland N	22.918	205
Hollier J C	19.671	
Hollingworth R B	18.952	3.225
Holm C F	24.081	1.195
Holm R E	19.415	
Holman S S	12.138	
Holmes B	309	
Holmes E I	21.370	
Holmes H L G	30.636	
Holmes K M	25.090	1.055
Holmes L D	27.609	
Holmes M	17.287	
Holmes M S	16.871	116
Holmes P	1.044	
Holmes P J	18.784	
Holmes T	3.663	
Holopainen S I	21.814	
Holtby L	16.906	1.705
Holter G	28.747	1.086
Holtom P	17.768	
Holub T J	17.891	241
Homer A A	22.584	
Homey S	99	
Hoogeveen M N	15.213	266
Hoogland L	19.007	
Hoogstraten E T	53.961	2.123
Hooks C A	5.854	
Hookstra A	18.157	17
Hooper J P	18.545	
Hooper L	8.652	
Hooper R	19.148	
Hooper S D	2.788	
Hopkins N L	7.986	
Hopton M	16.293	
Hopton S J	18.664	
Horan T	22.796	487
Horiansky M Z	77.708	602
Horkoff N E	25.753	628
Horn A I	18.267	
Horn L G	20.721	
Horn N A	19.770	
Hornischfeger G B	18.961	
Horsland L F	2.434	
Horsman M	3.365	
Horton D	9.254	
Horton F	19.381	194
Horton T T	17.607	
Horvath H	19.219	273
Hosack L	842	
Hosanee P M	5.834	
Hoskins L F	3.050	
Hoskins N M	21.257	
Hossie J M B	27.136	1.266
Hotchkiss E	4.564	
Houchen E	20.604	
Houde L O	27.439	176
Hough G J	17.648	15
Houghton B A	7.541	
Hoult C M	24.382	2.583
House D A	16.415	
House J	7.218	
Houseman J A	27.346	
Houston B	17.651	41
Houston D	15.282	
Houston H	3.438	
Hovland D	25.014	1.818
Howard A D	20.932	2.274
Howard E	21.174	
Howard E	21.887	129
Howard T	20.165	944
Howe C E	9.048	
Howells S E	17.008	
Howes A C	16.072	
Howes B A	21.266	
Howes G J	18.534	
Howes K	21.942	1.904
Howes M S	11.764	
Hoydal C H	8.176	
Hoyer D	6.554	

	Salary $	Travel $
Hoyrup K H	19.837	
Hrechka S	7.827	
Hrushowy K	8.310	
Hryciw H J	26.700	4.542
Hrycyna J J	5.978	
Huband G	20.044	
Hubbard M	15.483	
Huber M	17.243	
Huber P A	20.562	1.752
Hubic D	5.572	
Hubley C	16.210	
Hubman R D	21.208	
Hucul N J	2.313	
Hudnall C	27.975	1.575
Hudson A	24.443	429
Hudson C	27.832	
Hudson K M	10.828	
Huestis D	1.925	
Huestis N	12.635	
Huget D	493	
Hughes A P	86.866	423
Hughes D J	21.951	
Hughes D O	2.584	
Hughes H T	2.932	
Hughes I Y	18.552	
Hughes N	29.939	699
Hughes N J	4.430	
Hughes P	5.894	
Hughes R	17.846	886
Hughes S	1.394	
Hui M W	19.298	
Huisman R	23.308	170
Huitema-De-Frenne A	10.870	
Humphrey L	27.179	
Hunka P A	21.244	120
Hunt A F	44.101	
Hunt A T G	29.345	1.373
Hunt D J	21.262	82
Hunt K O	14.389	
Hunt P J	16.679	
Hunt T A	661	
Hunter B	17.826	
Hunter C A	1.705	
Hunter D	32.742	
Hunter D F	13.854	
Hunter E M	27.232	1.484
Hunter F	42	
Hunter G	28	
Hunter G R	1.109	
Hunter J	6.436	
Hunter L A	3.954	
Hunter R L	248	
Hunter S J	28.847	2.351
Huntingford P J	21.755	369
Huntley M I G	9.265	
Hurd E K	31.519	1.747
Hurley C	4.135	282
Hurry A S	1.484	
Hurst D I	7.612	253
Husa K T	27.685	
Hutcherson C L	18.174	
Hutchings N	7.446	
Hutchinson L B	7.755	
Hutchinson N	21.375	1.257
Hutton-Potts R M	25.601	
Huuha P S	18.864	23
Huyter G E	4.069	
Huzel D	22.564	792
Hyam N	25.766	
Hyder J	3.253	
Hykaway S P	230	
Hyland L	23.874	
Hynes M	986	
Hyn[illegible]k R E	9.301	
Hynninen A C	14.572	
Hynninen R D	21.814	1.551
Hynninen R K	21.570	
Iannucci J K	15.029	798
Ibsen P M	17.979	
Ibuki T	19.270	
Idler P J	5.844	
Ilett J	27.930	35
Iley G	10.125	
Illes I	16.508	
Imeson H A	18.330	
Immega G	549	
Immega G	22.893	26
Inglis M	16.921	631
Inglis W	21.004	
Ingram D M	7.769	
Ingram M S	81	
Inksater J H	1.629	
Inkster D M	26.721	
Inkster E W	21.560	
Innes R D	24.128	1.472
Innis A J	25.925	1.612
Insley A K	15.354	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Ip A M	24,999	2,507
Ireland A J	15,320	
Ireland E A	21,316	
Irish L P	22,701	
Ironmonger W G	29,621	6,637
Irvin R	24,512	15
Irvine D N	25,128	380
Irvine E H	27,340	
Irvine R J	14,510	
Irving D A	8,562	
Irving N L	17,629	
Irwin M	47,827	
Irwin M A	140	
Irwin S J	5,472	
Isaac F B	27,132	537
Isaacs S A	19,500	1,918
Ishikawa S	20,390	127
Isley W G	26,876	2,616
Itterman G	8,654	
Iverson F	18,237	
Iverson M	5,413	
Ives C M	17,878	
Ives H B	31,118	5,290
Ivison L R	27,152	688
Jabbusch I	18,008	
Jabs S	13,765	
Jacks B	20,824	205
Jackson A	24,120	1,070
Jackson B	14,897	
Jackson B	17,819	
Jackson B M	24,513	64
Jackson E	17,980	
Jackson E	28,284	471
Jackson E B	4,557	
Jackson G J	70	379
Jackson H W	24,459	
Jackson I	21,405	
Jackson J	18,180	
Jackson J	5,471	616
Jackson J A	22,484	
Jackson K	2,466	
Jackson M	4,628	
Jackson M	1,188	
Jacobs D	19,967	500
Jacobs L L	31,187	
Jacobsen D	18,076	
Jacobsen L	8,915	678
Jacobsen S E	13,236	
Jacobson E M	10,146	
Jacques S J	17,007	
Jaeb N M	5,661	
Jaffer K	17,365	
Jagdeo A H	22,697	549
Jagdeo S G	18,728	
Jagt R	19,122	400
Jamal N J	30,164	1,134
James A	10,759	
James M	18,318	1,734
James M E	19,965	198
James P L	13,461	
Jamieson C	1,956	
Jamieson M G	29,200	755
Jamrich J E	21,380	
Janes M	16,224	130
Jang D	2,250	
Jang E M K	25,798	
Jang L	26,495	
Jannaway J A	14,504	92
Janssen J S	27,048	1,216
Jansson K A	126	
Janz L A	19,961	227
Janzen J M	19,546	43
Janzen N L	4,951	279
Jaouen M T	17,298	
Jappy A J	7,862	
Jaques E J	18,260	
Jardine D	18,670	130
Jarosinski I	5,675	1,012
Jarvie J S	7,928	
Jarvis D	17,273	
Jarvis E	18,548	
Jarvis E E	2,907	21
Jarvis R J	27,422	2,939
Jason J L	29,336	88
Jatkowski B W P	20,797	
Jatkowski V C J	17,601	
Jeff D A	19,541	
Jeffery J R	2,235	
Jeffery R M	17,854	
Jeffery T V	9,071	
Jeffs B	5,322	116
Jeiziner H M	8,114	
Jelinek N S	19,799	
Jenkins L	24,015	2,338
Jenkins S	21,713	
Jenkins S M	3,588	
Jennings B	20,462	
Jennings D	23,940	675
Jennings L A	17,333	30
Jensen C A	7,224	
Jensen G D	13,407	
Jensen K J	27,047	898
Jensen R	20,527	14
Jensen T	11,821	139
Jew K	23,305	
Jewall L	15,806	
Jinnah Z	16,180	
Jiwani Y	6,184	202
Jobb A C	17,243	
Joesbury A J	18,199	
Johal M	10,210	
Johansen B	7,339	
Johansen I A	20,699	81
Johansen J T	4,971	
Johansen R	29,282	635
Johl G	32,026	857
John S	21,433	
Johns R M	20,127	
Johnson A A	21,378	
Johnson A E	6,928	
Johnson A W	42,565	2,664
Johnson C K	22,804	372
Johnson D	17,062	
Johnson D	18,058	
Johnson D L	22,697	845
Johnson D T	14,356	
Johnson E	19,595	
Johnson F M	20,470	
Johnson G	27,180	
Johnson G E	28,843	
Johnson G G	4,651	
Johnson G V A	18,840	
Johnson H	27,693	2,986
Johnson H D	22,599	630
Johnson H I	19,156	
Johnson J	22,325	760
Johnson J K	25,842	958
Johnson J R	19,238	
Johnson K M	17,238	
Johnson L	20,256	
Johnson L E	17,877	
Johnson L K	17,418	
Johnson M	26,192	
Johnson M C	13,536	
Johnson M G	19,710	810
Johnson P	13,785	
Johnson P C	15,929	
Johnson P M	21,355	
Johnson P S	26,891	697
Johnson R E	24,743	1,103
Johnson R L	41,676	5,876
Johnson S I	4,181	
Johnson T M	27,418	
Johnson T M	5,358	
Johnston A L	17,808	
Johnston B	10,311	
Johnston B K	23,042	2,345
Johnston C A	16,466	
Johnston D R	9,038	
Johnston E L	20,030	
Johnston G D	7,207	77
Johnston H L	16,965	910
Johnston J D	16,667	
Johnston J K	19,599	
Johnston L J	19,500	
Johnston L M	27,453	
Johnston L R	21,247	
Johnston M	1,607	
Johnston P A	20,877	1,735
Johnston R B	22,601	90
Johnston S	15,646	
Johnston S	30,783	
Johnston S	15,514	21
Johnston S J	18,346	
Johnston V	17,230	
Johnston W	9,731	
Johnstone D J	20,611	
Joly J	4,264	
Jonas C	17,259	
Jonas R	20,229	
Jondahl J H	31,434	98
Jones A L	28,772	
Jones D E	9,573	
Jones D S	27,455	192
Jones G	21,268	
Jones G	21,618	533
Jones G	19,894	547
Jones G A	27,633	1,270
Jones J	22,189	94
Jones K	19,425	1,727
Jones K J	4,369	
Jones L	18,482	
Jones L	6,203	
Jones L J	17,248	
Jones L J	1,213	
Jones M	950	
Jones M F	21,306	
Jones P A	10,258	601
Jones P M	2,248	
Jones R	205	
Jones R M	27,199	
Jones S S	17,356	
Jones V J	9,620	
Jones W	21,415	
Jonsson U K	19,582	
Jopling A	2,365	128
Jordan H E	9,283	365
Jordan K L	1,211	
Jordan L	12,699	
Jorgensen B	17,826	
Jorgensen I	302	
Jorgensen J D	18,216	
Jorgensen L R	12,538	
Jorgensen L R	20,655	
Jorgenson J A	24,114	509
Josar M	4,905	
Joseph R M	21,164	
Joslin H M	30,640	
Jovanovic J I	20,481	
Jowett D R	14,226	
Jowett J D	10,766	
Joyce H	18,069	7
Juby M	15,235	
Judd J L	18,141	
Judd M L	15,714	68
Juelsberg E	17,507	
Jung J	22,056	2,715
Jurbin E	338	
Jurenka S B	94,170	62
Juurup L R	381	
Juzkow L F A	23,783	
Kabool K F	27,373	1,170
Kabool U M	17,958	
Kaduhr D M	13,495	77
Kaertner S	15,531	
Kafka A	19,455	
Kagel K	21,372	
Kagis P	32,031	1,421
Kainer J	27,117	1,635
Kaiser B M	17,865	
Kaito D	15,809	
Kallberg B M	20,618	559
Kalmakoff D J	11,197	
Kals E	21,415	
Kals F J	28,400	70
Kals G L	18,132	
Kaltenbach J D	16,055	60
Kaluzny B J	14,418	
Kamensek C A	17,353	2
Kaminski K B	33,353	684
Kaminski S R	20,777	
Kaminsky M	6,519	
Kanellys J	15,564	86
Kang M S	30,547	1,455
Kao S	27,539	
Kao-Lin B	23,666	2,160
Kaposzta E	25,326	
Kappel S J	18,444	
Kappes J W	30,700	49
Kapralik W	28,520	
Karam A	19,542	
Kardolus P	22,438	
Kargus M	2,873	
Karmel S	27,644	1,255
Karney J E	11,993	
Karras N B	18,202	
Karroll J M	2,447	
Kassian A S	15,095	
Kassian E	8,165	437
Kasurak R M	16,648	
Katajamaki P	19,466	
Katsamakis C	16,744	
Katzalay K H	26,697	2,380
Katz-Ellam B	32,486	2,784
Katz-Ellam C	20,856	
Kauffman D	5,243	
Kavanagh L J	21,041	
Kavanagh M J	12,546	206
Kayban F	24,068	1,451
Kazakoff K	11,907	
Keam S J	28,369	
Keane C J	27,377	1,461
Kearney M E	3,405	133
Keating J J	27,978	2,609
Keating P M	19,464	293
Keatley L A	18,576	
Keats J G	23,249	3,406
Kee R	16,601	
Keel M A	15,155	
Keelan J P	23,626	1,821
Keeler E L	11,512	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Keenan A M	20,050	
Keenan G H	8,481	
Keenan M E	2,727	
Keepence R D	11	
Keetley K R	18,868	
Kefalas M	11,554	30
Kehoe D	24,513	2,429
Keith M	21,545	
Keith V	9,633	
Keleny L	12,977	
Kellar F F	21,151	
Keller E	11,080	76
Keller G	6,607	
Keller J M	32,040	
Keller L M	24,197	266
Keller S	19,749	
Kelley D E	12,427	
Kelley R W	30,889	12
Kelly C	14,713	173
Kelly D J	20,090	
Kelly H A	17,872	
Kelly J M	16,767	40
Kelly K L	21,836	
Kelly L	23,722	2,719
Kelly S A	19,030	32
Kelly S B	19,501	
Kelly S L	20,100	180
Kelsey I F	15,392	151
Kelsey J	16,413	
Kelshall F	20,607	
Kelty J E	29,906	5,746
Kembel S J	18,259	
Kemeny C M	16,631	
Kemlo R D	24,141	1,701
Kemp D	22,087	
Kemp F H	20,575	904
Kemp G D	20,400	
Kemp M	22,900	116
Kemp M L	8,786	6
Kempf E J	22,545	120
Kempling C A	20,645	
Kemsley V	24,094	62
Kendall M D	11,490	
Kennah B F	12,950	178
Kennedy C J	25,915	
Kennedy D	7,338	43
Kennedy D R	19,808	
Kennedy G R	18,062	
Kennedy I A	21,116	296
Kennedy M J	30,521	1,571
Kennedy S	3,786	55
Kennedy S N	2,611	
Kennett M G	2,780	46
Kenneway J L	5,497	145
Kenny F L	21,003	105
Keno P	19,042	
Kensall B	19,756	
Kent A L	8,031	
Kent D H	22,550	12,621
Kenyon D L	20,437	
Kenyon L A	17,843	181
Ker M S	16,694	
Ker P E	9,670	
Kereliuk D M	25,024	
Kerl H	18,251	
Kerley M	17,421	
Kerley M	18,551	
Kern M R	20,180	
Kerr B	19,871	
Kerr B	25,504	1,025
Kerr C	19,148	
Kerr C D	14,757	
Kerr E L	18,153	
Kerr G L	20,682	
Kerr J B	20,309	
Kerr J M	28,566	89
Kerr L	4,265	
Kerr L A	18,059	
Kerr L D	18,647	
Kerr P M	13,814	
Kerr S M	19,193	
Kerslake S E	31,706	150
Kerstiens H M	29,538	237
Kesner B K	19,303	1,606
Ketler J	24,513	1,160
Ketterer E M	22,425	2,437
Kettleman M	22,229	
Kewin R M	5,645	105
Keys R M	72	
Khan A A	28,124	7,037
Khan S R	17,555	
Kicey C	37	
Kidd K	1,056	
Kiechle S	1,690	
Kiener H A	24,036	
Kifiak E A	10,976	125
Kiland M G	9,356	
Killaly-Fischer K	18,563	
Kiilam S M	23,656	
Killeen P	8,247	78
Killick N J	20,938	
Killip S L	2,406	
Killips J	11,774	
Killoran T C	27,710	
Kimpton D	27,298	926
Kinaschuk B	18,363	
Kincaid J	18,188	82
Kinch E	2,332	
Kind B L J	16,974	
King C	21,489	
King H W	18,326	
King J	20,295	184
King J M	7,825	
King K J	4,601	
King L	21,785	1,272
King M	15,413	
King P H	9,984	277
King R W	21,316	286
King S	411	
King S J	24,252	2,280
Kingscott M R	22,206	1,286
Kinsey K	6,868	
Kirby C	13,813	24
Kirby C	4,362	
Kirby R	22,431	929
Kirk C E	25,223	
Kirk C W	18,831	
Kirk G R	774	
Kirk L M	19,653	
Kirkby W M	22,507	537
Kirkman A	17,632	
Kirkpatrick A M	4,957	82
Kirkpatrick B R	9,145	208
Kirkpatrick L L	8,761	
Kirshfelt N A	9,191	
Kiselbach D J	22,339	81
Kissinger D L	11,063	51
Kitchen S A	19,598	
Kitchen S L	79	
Kitson V A	15,259	
Kivari M	10,982	
Kivilahti H	13,567	
Kivimaa R O	12,590	
Klapwijk V	15,503	71
Klarich V	15,162	
Klassen A	24,336	1,394
Klassen C L	21,858	2,270
Klassen E D	1,104	
Klassen G E	18,189	54
Klassen P I	21,300	
Klaue V N	18,819	
Kleibl D	28,455	1,156
Klein A	22,924	
Klein W E	17,820	
Klemmer W F	24,208	2,436
Klemmt S	2,281	
Klepsch S L	15,271	572
Klinger M A	'3,831	1,726
Klinka J	42,823	673
Klock N	21,165	
Klohn J H	18,128	45
Kiose J	19,287	
Knapp E K	17,721	
Knapp E P	19,089	
Knezy I	18,735	
Knibbs L R	8,927	
Knight A J	11,838	7
Knight J E	27,766	870
Knight K A	2,637	
Knight M	99	
Knight R M	21,172	3,302
Knight S	17,552	275
Knight S	15,899	
Knight S	1,166	
Knights R	16,681	
Knischesky R A	28,326	
Knott C J	26,800	
Knowles B	20,641	2,759
Knowles B J	30,506	2,600
Knowles B J	20,619	
Knowles B L	27,513	220
Knowles J C	19,461	
Knowles P C	19,291	476
Knowles P M	27,781	
Knox D	26,980	960
Knox N C	1,842	
Knox S	25,393	
Knudson S	31,028	188
Knysak P	7,542	
Ko R Y	27,740	10
Ko S	22,543	656
Koberstein J	24,820	
Koby L	26,900	1,667
Kobzey L	19,271	
Koecher D M	12,218	
Koehn T J	681	
Koeller W J	18,158	
Koga M T	19,755	
Kohlman D L	2,628	
Kohut A K	31,116	
Kojder T	13,935	
Kolarich J	20,082	916
Kollinger N	24,573	85
Kolodziejak M A	19,922	
Kolof J	16,613	727
Komm J G	23,732	
Kong E	25,746	723
Kooistra J	4,463	102
Koolwine G	19,700	80
Kopelow D	4,695	
Kopf N T	22,507	165
Koplowicz S J	23,830	4,570
Koppe M	16,842	
Kopplin H E W	20,118	
Korbin L	17,816	1,137
Koros N	9,925	
Kortzman R	21,944	
Korvemaker J	17,465	
Kosarek F	14,978	7
Koshman K E	1,634	
Kositsin A B	27,922	2,239
Koskimaki E L	9,535	72
Kostek M	20,513	
Kostiw W E	22,570	1,070
Kostman D F	30,134	2,277
Kotyk A J	23,370	2,083
Kovacs S	22,476	
Koval C L	20,090	
Kowalchuk F J	28,671	
Kowalko A M	17,682	
Koyanagi L T	27,896	233
Kozak C S M	17,230	140
Kozak D L	18,673	
Kozar K	10,816	1,144
Kozlowski R	2,801	
Krajc B A	5,552	
Krakow N	18,181	
Kral T	5,030	
Krehbiel N	2,097	190
Krell P	10,873	
Kreller G	14,103	320
Krem M J	27,155	
Kriesel L E	17,211	13
Krilic A	10,103	
Kristensen T K	16,922	2,065
Kristjanson P	11,716	
Krobath D J	20,077	
Krueckl J	25,603	2,149
Krueger L F	17,682	
Krueger M	1,124	
Krug M J	25	
Kruger R E	19,386	
Krumm H N	3,220	
Kryklywyj V	18,930	234
Krystik E A	22,532	1,655
Krywaniuk L W	17,258	70
Kubasek K	6,893	
Kubo B	11,758	777
Kuchenmuller K A	18,260	
Kuebler C L	16,135	
Kuharski S A	27,374	
Kuhlman F J	19,064	
Kuhn R L	21,849	60
Kullar D D K	23,737	1,321
Kumar A G	8,897	
Kumar R	29,139	
Kumar R	26,752	
Kumar V K	13,948	
Kuniski D	9,485	
Kupferschmid M	28,764	2,463
Kurchaba B N	26,561	
Kurl S	27,340	1,304
Kusack L M	16,971	
Kushner H B	27,788	653
Kussat K	1,673	
Kutcher E A	7,664	
Kuwada T	14,150	218
Kuz G	19,596	
Kuzik W M	8,399	300
Kuzminski R	27,325	
Kwan D C	8,723	
Kwinter A I	31,418	2,027
Kyle M	312	
La Fleur R	3,199	
La-Bounty S C W	21,755	
Laban L I	21,949	
Laberge H	13,807	
Laberge M	16,843	
Laberge S	10,510	
Laboucane D G	19,015	
Labourdette M	30,632	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Lacey B	22,716	514
Lacey D	17,385	50
Lackey D M	23,870	1,126
Lacourciere N	22,482	32
Lacroix A H	24,891	
Lacroix D E	17,302	
Lacy M H	4,265	
Ladd D	11,108	
Ladouceur B A	22,504	
Ladouceur S A	18,728	857
Ladouceur W	17,558	
La-Fleur R	1,745	
Laflamme A M	22,872	
Lafleur F M	25,205	
Laframboise P A	6,723	
Lahti K	13,530	322
Laine-Mayor A K	19,835	
Laing D M	16,604	
Laing K N	24,114	2,359
Laird P I	13,923	
Lakusta G D	30,632	
Lall-McDermid E N	18,101	1,148
Lally P C	1,013	
Lalonde J M	17,396	28
Lalonde M A	21,411	
Lam C T	29,947	
Lam E	18,204	65
Lamarche J	18,260	461
Lamb D	12,637	
Lamb T	13,208	
Lambert C	16,286	95
Lambert L S	10,988	141
Lambert M	3,337	
Lambier B J	14,867	
Lambier E M	13,954	
Laming S	3,674	69
Lamont H M	30,632	
Lampe N M	12,095	
Land I R	24,167	994
Landega K	17,278	
Landega M E	9,753	
Landels A M	27,271	
Landles P	30,330	
Landrey E J	27,526	895
Landry P	3,725	
Landucci A	16,439	
Landy D M	24,204	
Landy R	21,743	
Landy R P	27,302	
Lane M J	27,272	
Lang D	21,774	
Lang J G	14,642	
Lang K S	22,695	83
Lang M E	22,232	1,912
Lang S	19,612	287
Langdon A T	3,864	
Langdon D E	3,427	
Lange M	24,407	1,543
Langereis K	23,074	89
Langhorn J	18,139	131
Langille D	16,626	
Langille S	22,601	242
Langlais N J	12,781	1,017
Langley E E	23,798	
Langley L A	18,104	630
Langley S	3,342	
Langlois M J	8,801	
Langston E J	24,114	425
Langston T M	15,593	
Langtry P M	2,836	
Lanon R	25,644	875
Lanoue M G	765	
Lanphear C L	6,275	
Lapointe K	4,331	
Lapsley S	26,655	
Lariviere M L	4,467	
Larkin B	9,953	
Larkman B	28,492	40
Larkman C J	28,860	85
Larmon A J L	27,647	349
Larmon A Y	17,338	203
Larmour M G	5,998	
Larocque S M	11,830	
Larouche D L	17,931	
Larouche S J L	16,096	
Laroy W S	10,928	68
Larsen A	18,388	
Larsen A M	17,273	
Larsen K E	21,432	1,468
Larsen L M	22,390	319
Larson C E	2,167	
Larson C J	39,264	21
Larson D M	15,107	24
Larson K	25,104	1,070
Larson L J	18,219	
Larson M N	20,238	977
Larson P	3,605	
Larson W	429	
Latchman S W	13,920	
Latham E F	19,981	348
Lattanzi B	3,323	
Lau H Y	16,925	
Lau J	27,223	12
Lau J M L	27,587	206
Lau L	23,083	
Lau M F	22,474	
Laughy L	36,214	170
Laurence F	10,347	766
Laurenzi V	16,017	
Laursen J L	2,647	
Lavallee P	27,620	1,372
Lavertu M C	25,783	1,351
Lavery K	16,595	
Lavigne M A	19,184	168
Lavis D R	3,927	
Lavoie A	5,790	
Law K R	24,353	1,765
Law L D	7,530	
Law N J	27,499	175
Lawless C J	7,052	
Lawless G E I	27,834	
Lawless V C	12,761	
Lawley N E	13,229	884
Lawrence C M	12,103	
Lawrence H	22,797	251
Lawrence W	14,862	
Lawrence W J	21,961	
Lawrie M J	22,145	119
Lawson A	37,848	346
Lawson C E	17,236	
Lawson G	21,608	
Lawson K E	13,338	16
Laxton K	27,847	896
Lay J G	18,822	103
Leach R G	31,636	
Leach S E	19,000	
Leach S G	28,233	780
Leachman G A	18,112	
Leaf L A	44,484	15
Leah B	19,120	
Leahy J	4,322	161
Leamy M R A	751	
Leard H M	40,219	32
Leask B W	27,805	1,210
Leask C F	7,662	
Leask F J	17,632	
Leask G M	19,330	
Le-Blanc B L A	20,561	
Lebeau B I	15,575	305
Leblanc A B	893	
Leblanc A R	16,526	538
Leblanc G E	626	
Leblanc L	26,969	787
Leblanc M	19,602	
Leblanc M	8,065	636
Leblanc R	14,340	
Leblanc S	14,165	
Leblanc S	26,137	148
Lech M	18,173	
Leclaire E A	18,049	931
Le-May R J P	26,207	
L'Heureux O	20,540	
L'Heureux S M	116	
Lecompte C L	18,344	
Ledoux T M	7,484	6
Lee A	28,415	883
Lee A	1,308	
Lee C	11,396	51
Lee D	27,427	1,807
Lee D	2,301	
Lee D S	12,543	777
Lee F W K	27,115	
Lee J	14,538	370
Lee J	24,481	545
Lee L	17,891	
Lee L	590	
Lee M H	24,168	356
Lee M M	17,669	
Lee P	27,529	688
Lee P L	27,632	2,289
Lee S	3,757	
Lee S K	36,036	
Lee S M	21,961	
Lee V	22,067	2,154
Lee W	4,596	
Leech C H	19,035	
Lefebvre M	19,230	
Lefort G M	8,179	
Lefort L	26,510	729
Legaspi O T	70,930	19
Legebokow J	22,048	2,421
Legendre S J	8,174	220
Leggatt C E	2,979	
Lehuquet M F	3,661	
Leichtman S E	21,721	2,095
Leiding M	18,533	
Leidl G D	11,297	
Leis B	25,437	
Leischner C M	13,071	
Leith M	16,226	3,074
Leja C A	29,693	23
Leja J	1,275	
Leland K	14,256	
Lelke C	20,848	
Lelong P	4,935	
Lemaire D M	22,337	1,296
Lemay D	14,066	
Lemay D E	7,869	496
Lemieux S L	24,060	
Lemire C	5,716	
Lemire R	9,506	
Lemke B	13,889	1,744
Lemp A	5,087	
Leng F M	21,246	
Lenton R S	5,742	
Leon J L	18,167	
Leonard J L	9,066	
Leonard M E	78	
Leong D	16,125	
Leong K	3,304	77
Lepine E W	11,079	
Leslie G	9,392	
Lester P S	14,723	
Lesueur A E J	17,847	
Letain M	20,888	
Letchford D J	33,443	881
Lettinga E	22,412	277
Leung D Y	12,044	10
Leung R	8,184	
Levac R	22,707	31
Levan L	2,221	
Levesque A A	28,016	
Levesque N	17,040	
Levin S	21,580	661
Levine P	7,099	80
Levitt K L	52,562	4,199
Lewis B	18,491	610
Lewis E	4,245	
Lewis E	7,139	
Lewis K	27,218	482
Lewis K A	17,891	171
Lewis M	10,089	
Lewis N	21,825	
Lewis N	18,734	
Lewis P M	18,004	
Lewis R C	19,781	556
Lewis R M	21,454	
Lewis S	18,332	
Li C C P	8,293	
Li I P	31,944	
Liddiard K	1,955	
Liddiatt B A	28,677	
Liddle J	3,951	
Lidkea J A	17,226	
Lidster J L	3,604	
Lidster W	21,688	1,930
Lien C	17,452	
Liknes S M	26,571	977
Lim C	15,069	359
Lincoln D	13,760	127
Lind K	7,591	
Lindberg A	4,735	
Lindberg H	19,173	12
Lindenberger A	28,682	814
Lindenthaler D M	21,492	
Lindner M M L	10,835	50
Lindquist K	10,921	
Lindquist K S	27,420	1,496
Lindsay P J	26,660	4,434
Linge A W	20,950	260
Linley J M	14,325	758
Linn V L	19,282	664
Lins J	20,094	
Linville M L	22,379	81
Lipinski D A	19,123	
Lis N M	14,722	1,185
Lisson-Smith L	10,939	
Litchfield A R	30,916	
Litchfield D	21,656	
Little G E	17,891	
Little L	20,884	
Little M	27,224	796
Little T L	5,620	
Little W F	31,866	763
Littler B I	4,731	
Liva L D	5,903	
Liversidge J L	18,835	1,098
Livingston J A	23,134	436
Livingstone D A	31,862	441
Ljevar R	21,018	
Llewellyn M	11,775	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Lloyd A G	26,677	901
Lloyd M	3,158	
Lloyd P	26,834	
Lobb V D	21,413	
Lobb W T	15,385	
Locke M S	22,701	37
Locke S A	12,111	
Lockhart A D	31,499	
Lockhart K C	32,213	41
Lockhart L K	18,944	
Lockhart M R	24,473	607
Locklin U M	27,310	1,060
Loerke H H	22,871	
Loeschmann B J	16,020	
Loewen L	11,344	
Loewen L J	2,993	14
Loewen R D	28,621	1,982
Lofchick M	14,751	721
Lofto T G	27,460	1,359
Logan T	8,687	179
Logan W A	31,511	472
Logie J	16,398	169
Lomax B L	219	
Lombard P	21,114	
Lombardo P	9,756	
London V K	27,176	2,660
Lonegren S W	27,409	981
Long D A	15,740	
Long J L	4,416	
Longhurst C	20,845	26
Longo P	11,487	
Longul B	11,225	
Loosemore J H	24,664	1,742
Lopaschuk C	4,508	
Lopez J	928	
Lord J L	20,015	
Lord J R	20,714	
Lord M	11,180	
Loucks D F	23,654	836
Loucks J	18,918	
Loucks N A	17,357	25
Loucks S	20,141	2,856
Love D E	24,169	2,009
Love L	24,374	797
Love M J L	28,694	1,021
Love W	21,904	856
Loveland D E	1,017	
Lovely R	20,486	
Loveridge J E	4,438	
Lovick M K	24,829	1,445
Low J L	21,769	
Low R	27,660	1,461
Lowe G J	23,008	323
Lowe P A L	3,161	
Lowe R E R	23,619	
Lowe Y J	27,290	797
Lowery A G	19,790	286
Lowes B D	22,277	928
Lowes J L M	16,350	
Lowes M	24,645	1,063
Lowson A M	27,334	2,302
Lowther G J	20,149	
Lozada V C	28,408	
Lubberts O	22,587	21
Luca G	18,363	
Lucas B	7,194	147
Lucas B J	28,215	2,063
Lucas J K	811	
Lucas L	562	
Lucas S G	23,335	
Lucena E T	18,328	
Luchinski E	19,207	
Luck C J	23,056	2,675
Ludditt K	15,563	95
Ludeman D C	24,058	1,131
Ludwig C L	20,585	
Ludwig K G	27,174	
Ludwig K J	18,888	
Ludwig S	20,631	
Lui S P C	14,607	
Lukaniuk S L	28,194	
Lumb J	17,962	
Lumb L M	26,774	1,245
Lumley P A	8,804	
Lund S	12,423	62
Lundeen F M	5,812	55
Lundquist L D	4,851	267
Lush S E	13,089	286
Lushaw G	599	
Lutek D M	24,019	
Luty B	16,763	
Luxton J	9,619	
Lynch A	11,478	
Lynch G	10,488	
Lynch K E	10,287	331
Lynch M G	8,416	201
Lynch M J M	3,136	

	Salary $	Travel $
Lynch W F	33,436	6
Lyngard P S	15,608	
Lynum D	5,416	243
Lyons J W	21,558	12
Lyons M	27,740	4,556
Lyons P J	28,748	1,987
Lyseng A	18,343	
Lyseng R D	10,193	
Lytton B C	20,331	368
Mabberley L E	21,642	3,685
MacArthur I A	29,161	179
MacArthur S I	18,577	
MacBain S J	14,227	
MacBeth V F	13,156	
MacBeth W	53,235	6,573
MacDonald A	17,365	389
MacDonald B A	16,258	606
MacDonald B H	24,047	
MacDonald B L	4,585	
MacDonald C	11,944	563
MacDonald C D	19,046	424
MacDonald C E	17,345	44
MacDonald C L	20,929	
MacDonald C M	26,372	445
MacDonald D A	15,212	
MacDonald E K	697	
MacDonald G	22,835	2,255
MacDonald G	32,912	
MacDonald G G	26,596	1,101
MacDonald I	20,152	
MacDonald J	590	
MacDonald J A	31,564	106
MacDonald J A	4,033	
MacDonald J C	17,661	
MacDonald J L	19,530	358
MacDonald M	26,671	180
MacDonald M F	30,178	246
MacDonald M R	1,205	
MacDonald R	18,530	
MacDonald R K	20,929	1,589
MacDonald R M	16,685	175
MacDonald S D	23,756	2,206
MacDonald T	34,440	3,352
MacDonald T F	24,512	2,140
MacDonald Z M	20,189	204
MacDonald-Carlson H	22,059	1,951
MacDougall M L	4,459	
MacFadden L A	30,383	1,010
MacFadden T D	32,032	1,350
MacGregor H M	17,332	
MacGregor M	23,541	404
MacInnis B M	1,944	
MacIntosh J H	27,985	309
MacIntyre O	9,907	
MacIsaac G M	75	
MacIsaac H M	482	
MacIver C L	15,870	
MacKay D M	21,781	
MacKay E	8,256	
MacKay J L	21,497	2,256
MacKay L A	2,783	
MacKay R A C	4,639	
MacKay R D	28,536	
MacKay S M M	4,083	
MacKay V J	20,103	
MacKenzie C C	31,620	
MacKenzie J W	21,755	
MacKenzie J.c	18,733	47
MacKenzie K A	21,559	1,508
MacKenzie L C	20,366	
MacKenzie M M	35	
MacKenzie N	24,475	70
MacKenzie S A	19,124	
Mack B	329	
Mackie E	8,798	
Mackie L G	1,454	
MacLagan G	2,950	
MacLagan G M	16,944	
MacLaren I D	37,502	4,249
MacLaren S D M	27,431	
MacLean A	19,793	215
MacLean H A	7,487	
MacLean L F	27,694	230
MacLean N B	19,991	
MacLean R J	23,914	1,547
MacLeay L A	7,036	
MacLellan A	3,160	
MacLellan G K	10,518	
MacLellan J D	18,755	
MacLeod A F W	19,755	4
MacLeod B R	29,439	777
MacLeod C L	21,701	1,515
MacLeod J	6,187	341
MacLeod K	25,793	
MacLeod M I	17,678	419
MacLeod S A	17,111	
MacLeod S L	18,046	

	Salary $	Travel $
MacMillan F J	17,206	
MacMillan K L	22,600	1,018
MacMinn F M	22,601	71
MacNeil D	19,738	
MacNeill C W	15,363	
MacNeill P A	393	
MacNutt L	24,153	
MacPhail K	15,006	
MacPhee M	1,865	
MacPherson D F C	29,223	3,310
MacPherson J M	17,596	
MacPherson J P	18,480	
MacPherson O	32,291	
MacSween J B	728	
MacVeigh L E	22,622	224
MacWilliams B	20,882	1,059
Maczko D	28,677	405
Madden J R	18,726	
Madden K D	8,475	
Mader P	17,410	12
Madl E	20,963	
Madland A	18,631	
Madlangbayan A L	19,309	
Madrid M G	2,408	
Madsen A H	21,297	
Madsen J	1,951	
Madu A N	24,137	518
Magee E	18,021	
Maggs B J	18,345	
Maggs H	21,734	
Magor V I	18,171	
Magowan G H R	27,464	187
Maguire E A	27,546	980
Maguire J E	18,307	
Maguire R J	7,499	
Mah D L	1,271	
Mah E J	17,731	
Mah M L	25,315	923
Mahal I	19,320	12
Mahoney M J	15,914	
Mahood R	26,044	356
Maier D	8,614	
Maier K E	4,681	60
Maile L	12,853	73
Maillard I A D	24,691	1,752
Main M C	2,514	
Maio A	18,557	
Maio N M	21,007	
Mair K	27,223	
Maisonet R J	807	
Maiter S	23,789	1,530
Majesgey R A	21,611	
Majocha M J	15,439	
Major I H	19,347	
Majorki D G	17,928	
Makarra M C	18,936	
Maki J	1,462	
Makortoff R	27,647	1,417
Makosiej H	20,399	
Makowichuk S	4,512	
Malcolm D	4,882	
Malcolm J A	28,317	
Malinosky C	15,925	3,360
Malkiewicz A E	19,150	
Mallan C M	15,843	
Mallett B	18,407	
Mallin A F	13,816	1,390
Mallory D E	14,974	
Malone P J	27,240	1,668
Malpass B L	4,604	117
Malpass L	15,543	81
Malthe P	16,059	
Manduca N D	31,495	268
Mangalji H	6,873	380
Manhas B	29,583	557
Manhas S D	20,161	83
Mann A	29,003	120
Mann A T	28,556	5,018
Mann J R	22,464	20
Mann T O	28,316	
Manning L	19,109	615
Manning P	32,227	1,727
Mansell D	20,063	
Mansell L D	13,970	
Manson P R	30,070	730
Mansus S J	21,185	
Mantle N	17,675	
Manton V	19,084	
Manuel A	18,961	
Manuel J M	19,268	
Manzer K J	3,101	
Manzer P	27,221	567
Mapson M C	17,885	
Mar C L	3,249	
Mara A C	6,079	
Marak B L	24,036	1,854
Maranda D J	21,042	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Marcantonio L E	35,437	4,670
March L	15,830	2,356
March L	2,357	
Marican A R	29,311	
Mark A W	21,326	187
Marko S G	18,637	
Marolla F	28,508	1,901
Marosits H	18,126	
Marquardt M	7,439	
Marriott T	[illegible],733	
Marsden K	10,818	
Marsh B L	27,768	2,198
Marsh C D	18,833	71
Marsh D L	13,784	
Marsh I M	17,962	159
Marshall B G	44,880	
Marshall D S S	32,315	1,832
Marshall F	20,499	357
Marshall E	19,956	806
Marshall E P	20,983	
Marshall G E	31,268	279
Marshall J F	29,069	
Marshall K A	8,316	
Marshall L	17,230	
Marshall R E	18,668	
Marshall S	8,586	
Marshall W E	45,817	3,942
Marsolais C D	19,953	343
Martelli G	1,523	
Martelli R J	22,513	
Marten W A	18,558	140
Martens D	27,024	
Martens M L	32,438	1,851
Martens T P	9,230	892
Martin A	17,970	
Martin B M	19,196	
Martin C	17,781	
Martin C L	15,220	
Martin D	22,250	1,723
Martin D W	20,424	
Martin G	20,424	
Martin G H	21,816	7
Martin J	18,027	114
Martin J A	14,638	
Martin J K	77,615	
Martin K	21,253	
Martin K	521	
Martin K D F	27,322	
Martin L	31,980	915
Martin L G	915	17
Martin M	25,182	
Martin R R	17,132	530
Martin S C	27,740	
Martin S F	15,081	
Martin V	18,305	
Martinez J	24,519	72
Martino G	18,316	
Martiniuk D E	28,265	138
Martsch C A	17,042	25
Martyn D	3,141	
Marxsen P J	19,519	
Masci M	24,939	93
Masi F	18,529	
Maslenki M	3,527	308
Maslove V	28,811	1,124
Mason B B	22,234	
Mason D L	15,611	271
Mason G	31,496	3,617
Mason I R	28,561	
Mason J K	22,601	318
Mason M D	22,578	1,534
Mass I G	30,324	1,067
Masselink J H	24,778	4,139
Massey D	14,182	
Massey T	20,004	
Massina D F	18,650	
Masters J D	1,220	
Matchett D	23,037	983
Materi G	9,032	
Mathes H	121	
Matheson A M	22,720	
Matheson D W	25,599	799
Matheson J M	6,887	
Matheson J R	24,696	
Matheson K D	27,507	752
Mathiscyk C	4,786	
Matson P A E	1,832	
Matthews A	58	
Matthews M	5,412	
Matthews W G	22,555	66
Mattice-Smith M E	26,625	112
Matts G	12,755	
Maurer J H	20,544	
Mawhinney R	3,144	
Maximick B J	16,279	
Maxson C	3,170	
Maxwell A	12,121	344

	Salary $	Travel $
Maxwell D	29,336	2,219
Maxwell E S	27,552	813
Maxwell J	10,174	
Maxwell K	2,422	
Maxwell P	81	
Maxwell-Smith R E	17,456	
May M J	21,497	
May P J	5,429	95
Mayberry D J	18,180	
Mayer T	20,194	
Mayers D	31,611	
Mayers E	21,580	
Mayfield I G	20,660	
Mayhew J D	13,790	
Maynard D	21,848	99
Maynard H	1,727	
Maynard V A	15,320	7
Maynes M E	21,878	120
Mazzei F R	20,036	
McAlister H E	17,245	
McAllister E M	19,505	215
McAllister H	9,897	437
McAllister M R	31,205	
McArthur B J	18,510	
McArthur H	979	
McAuley G E	18,329	
McAvoy C L	2,943	
McBain B L	25,605	84
McBride F J	27,313	1,627
McBride K L	2,901	
McBryan B A	17,751	
McBryan D	4,760	
McBurney J E	19,354	
McBurnie W	10,195	
McCafferty G J	22,425	1,472
McCaffery J E	27,304	99
McCaffery J P E	25,058	448
McCaffery L M	27,307	2,068
McCaig D W	4,741	
McCaig E	21,172	
McCallum J E	18,529	
McCallum J J	40,710	
McCambridge D A	20,222	
McCammon M A	93	
McCargar D M	31,738	1,417
McCarthy A J	22,182	1,824
McCarthy A M	20,360	
McCarty F	22,162	
McCarvell S	20,305	240
McCaughey B	26,851	1,216
McCaw R S	19,679	
McClanaghan H M	13,805	
McClellan E R	20,408	
McClew M J	8,340	344
McClure C	18,507	
McClure S B	16,162	
McClymont C	17,195	
McColl Y	22,453	2,235
McColloch A	14,819	
McComb D A E	5,148	
McComb N J	25,748	548
McConvey J	37,963	2,224
McCorkall J M	19,958	279
McCormick F M	19,955	
McCormick J	23,060	608
McCorry H C	19,769	
McCracken A E	27,992	
McCrae P A	14,830	
McCrea L M	25,435	
McCready M B	25,755	121
McCready R	23,385	
McCroary B D	18,567	
McCrossin E J	10,027	21
McCubbin E L	17,426	
McCue L M	28,891	
McCulloch H P	5,932	
McCulloch J	13,461	
McCumber W A	24,242	973
McCunn J B	32,703	179
McCurdy B	1,714	
McCusker D G	9,394	
McDade D E	13,827	
McDade F	22,306	
McDaniel F J	40,709	
McDaniel G	57	
McDermid C	1,846	
McDermott E	23,853	
McDiarmid L K	27,355	210
McDole P	22,101	
McDonagh A	7,335	
McDonagh K	22,724	71
McDonald A M	19,017	
McDonald B	22,369	2,344
McDonald C M	5,556	
McDonald F K	17,936	518
McDonald H D	15,226	
McDonald J A	25,906	4,954

	Salary $	Travel $
McDonald J M	19,947	195
McDonald L A	22,877	341
McDonald M J	19,198	
McDonald P	18,848	170
McDonald P C	29,423	
McDonald P C	5,372	
McDonald S D	15,043	204
McDonald S M	19,614	81
McDonald S M	2,224	
McDonald T	22,182	230
McDonell D C	22,697	
McDougall E M	27,782	
McDougall G M	19,778	
McDougall M E	17,266	258
McDowell M E A	25,277	
McEachen G M	914	
McElree P	13,016	
McEvay L M	5,835	
McEwen E J	31,812	15
McEwen S	5,649	191
McEwen S M	24,405	700
McFadyen K A	26,660	1,621
McFarland W D	36,904	1,910
McFarlane L	19,577	
McFarlane M I	19,420	
McFayden P M	63	
McFee B J	6,132	421
McGale J R	22,413	
McGann M	21,762	3
McGarrity P E	24,208	1,702
McGee S D	12,696	
McGill S	17,654	171
McGillis J M	20,102	
McGillivray F E	27,214	1,844
McGilp R	22,232	2,205
McGilvery L	17,342	
McGonigal C	16,494	21
McGonigle M S C	19,673	
McGowan P	14,964	2,703
McGrath F M	30,090	1,330
McGrath S S	4,602	
McGregor I A	20,203	
McGregor M J	17,086	
McGregor M S	27,104	47
McGuinty J	27,774	2,633
McGuire F L	13,147	
McHaffie R E	29,766	2,419
McHale T	22,550	2,372
McIntosh A	49,064	3,225
McIntosh A D P	6,715	
McIntosh E	19,841	139
McIntosh E D	5,020	
McIntosh H P	21,257	
McIntosh J M	20,022	
McIntosh L	22,900	76
McIntosh M C	21,473	
McIntosh R	14,734	
McIntyre M E	27,109	
McIntyre R	33,594	8,759
McIntyre S	144	
McIsaac C E	17,170	
McKane M	825	
McKay F	8,361	
McKay G J	32,156	
McKay J	11,983	
McKay M A	11,594	151
McKay P C	25,980	
McKay R R	5,011	
McKee D R	20,809	
McKee G L L	21,785	
McKee H	18,691	
McKee N	18,681	966
McKee V M A	20,623	
McKeever R E	31,556	414
McKenzie C D	3,700	
McKenzie D J	23,646	
McKenzie H D J	27,460	
McKenzie J E	19,808	
McKenzie K J	27,796	383
McKenzie O J	21,813	
McKenzie R	2,096	
McKenzie S L	11,099	17
McKenzie W A	32,280	2,511
McKeown A	22,342	
McKeown C F	27,292	1,434
McKey J D	20,780	
McKibben P B	31,582	733
McKibben S	30,324	317
McKierahan A C	20,076	
McKierahan E J	21,635	
McKimmie G J	18,260	
McKinley S	26,820	967
McKinney C E	22,397	322
McKinnon C A	22,701	148
McKinnon C S	14,478	98
McKinnon D	17,843	68
McKinnon H	26,475	

MINISTRY OF HUMAN RESOURCES—*Continued*

	Salary $	Travel $
McKinnon J B	26,972	
McKinty D J	18,660	
McKinty R C	18,901	
McKitrick H Y	19,887	
McKnight A B	7,870	177
McKnight G V	44,880	61
McKnight K J	3,595	
McLachlan S E	11,931	319
McLaren J R	24,799	
McLaren K E	3,620	
McLaren L A	17,251	
McLaughlin K J	18,177	6
McLaughlin W M	240	
McLay D M	2,256	
McLean C D	39	
McLean E A	14,386	
McLean E J	19,255	
McLean G	11,382	
McLean G M	17,111	
McLean I	27,924	346
McLean J L	7,425	106
McLean M	15,495	570
McLean W E	25,805	574
McLean W S	24,333	2,181
McLellan C J	3,612	
McLellan D J	33,673	4,825
McLennan D	196	
McLennan T E	17,721	
McLeod C L	184	
McLeod D	18,497	
McLeod J L	395	
McLeod L H	17,111	
McLeod L M	17,600	
McLeod M H	26,757	665
McLeod S D	16,736	463
McLeod W A	24,512	1,688
McMahon D L	19,654	
McMahon D M	15,609	
McMahon H P	19,891	
McMahon J B	50,271	
McManus A L	26,042	
McManus L E	32,348	
McManus M	1,112	
McMillan A M	8,141	
McMillan D C	8,281	
McMillan D E	27,267	1,150
McMillan D R	2,112	
McMillan G	28,623	
McMillan T M	1,520	
McMillan W C	24,105	
McMillin M	24,184	660
McMinn J	13,655	
McMorrow F	23,343	667
McMynn A	17,733	
McNab L	23,642	758
McNabb G T	7,077	
McNall F L	17,912	
McNamara L	11,990	126
McNay P F	26,092	544
McNeely B J	21,352	89
McNeil B W	25,670	
McNeill M	1,722	
McNeill S B	24,705	1,555
McNichol H	17,271	
McNiel P L	17,047	574
McNutt Y B	1,018	
McNulty S D	30,932	
McParland B E	31,583	2,215
McPhee R D	39	
McPherson E J	22,651	1,135
McPherson G D	15,877	260
McPherson J L	19,167	
McPherson M M	17,265	
McPherson P	27,358	1,610
McPherson P A	5,979	
McQuaid M J	22,277	52
McQuillan M	24,114	1,899
McRae B	19,707	
McRae B	8,180	
McRae C A	2,021	
McRae M L	12,408	895
McRitchie N	2,411	
McRoberts B P	20,794	
McSharry M E A	22,991	713
McSweeney L O	15,986	
McTaggart A J	6,250	
McVean S	23,301	1,046
McVicar A B	28,558	
McVie J E	19,804	
McWhinnie G C	27	
McWilliams C	15,962	
McWilliams V	17,532	
Mears B J	5,095	96
Medgyes S	19,726	
Meier H L	8,847	
Meier P B	20,028	
Meister R	5,337	
Melanson D A	16,991	
Melanson P	1,590	
Melik S A	13,731	
Melis D R	15,319	
Melnechuk C	29,319	1,521
Melnychuk B	18,779	89
Melville G	21,047	
Melville J A	27,633	341
Melville S G	23	
Menary S	4,380	
Menc O B	15,295	
Mendoza V	20,182	26
Menzies L	22,281	
Menzies R	24,400	1,330
Menzies S	24,728	492
Mercado P	32,333	
Mercer C D	12,221	
Mercer P V	23,900	
Meredith A	7,580	
Meredith B	19,602	
Meredith C	27,824	273
Meredith D F	4,501	45
Meredith J M	17,893	
Merko K L A	4,689	
Merner G B	37,076	1,832
Mero A G	7,445	
Merriott G	18,518	
Merritt G R	10,062	
Merritt T L	33,640	3,751
Mervyn C	25,325	59
Messent J	15,603	113
Metal P E	27,498	1,041
Metcalf B J	24,717	
Metcalf D M	13,858	
Metcalfe A D	16,932	
Metcalfe J H	17,131	
Methot M	27,780	
Metivier D	23,896	
Mettrick P	20,292	176
Meunier C	10,203	
Meunier J E	15,991	
Meunier M E	18,024	
Meyer L	19,572	
Meynders Y F	18,488	
Miaskowski S	21,812	729
Michaels A	28,840	90
Michaud D	16,740	
Michaud D E	13,963	
Michaud P M	5,291	
Michel E B	15,998	
Michel T	27,450	
Michelacci A	14,803	530
Michelsen K J	20,078	
Michael D M	14,041	1,577
Michon I	10,453	
Mickelson W	15,249	4
Middler N	5,566	
Middleton A	28,932	
Middleton J	21,810	844
Migic V	18,324	
Mignault G	32,156	207
Mihalech D L	6,331	312
Miklic J S	18,924	
Miles B G	13,532	
Miles F C	10,474	
Miles K	3,966	
Miles K H	33,802	136
Millan F	5,112	
Millar B K	509	
Millar D C	43,807	9,987
Millar E M	18,720	
Millar K E	753	
Miller A	5,990	53
Miller A L	17,560	220
Miller B A	19,739	838
Miller D	12,592	
Miller D	23,707	1,253
Miller D	5,775	326
Miller D J	5,590	
Miller D L	8,369	
Miller G E	14,987	286
Miller G I A	22,748	
Miller J H	10,045	
Miller J Y	18,433	
Miller L H	24,344	
Miller L L	23,923	
Miller M	21,137	
Miller M E	27,517	919
Miller P D	19,092	
Miller P E	20,509	11
Miller R	15,218	
Miller S E	28,638	
Miller T A	19,267	
Miller T D	24,608	
Miller V	23,070	28
Milligan E	16,809	
Milligan G H	15,931	1,648
Milligan J L	20,021	
Millman P	15,709	20
Mills E	18,484	
Mills E	19,273	186
Mills J R	16,717	
Mills R	19,076	
Mills T J	7,519	
Mills V J	9,052	
Mills Y M	1,190	117
Milne A	11,803	
Milne L D	27,013	1,274
Milowsky F	40,405	2,748
Mincher M	26,322	843
Minchin S G	28,223	
Minchinton J M	9,389	
Miner M	20,766	1,000
Miner R D	18,302	21
Minifie V C	19,746	549
Minnis N V	9,476	411
Mintz A	3,974	
Mirhady N A	359	
Miskolin S	12,461	
Mist L	28,460	7,156
Mitchell C	19,975	
Mitchell C C	27,503	382
Mitchell D	24,513	2,181
Mitchell D A	23,414	271
Mitchell D L	28,444	
Mitchell D L	18,291	50
Mitchell L D	17,075	
Mitchell L J	22,723	634
Mitchell P	15,786	
Mitchell V	35,892	3,941
Mitsiadis L J	14,432	
Mitton C I	18,287	
Mixon C L	27,738	
Miyahara M J	5,831	146
Miyaoka N	1,987	
Mjolsness R L	12,228	1,745
Mlynowska E	15,242	
Moar R C	22,947	
Mockford S M	20,120	
Moe M A	27,151	
Moen H G	18,203	
Moen H R	19,886	470
Moffat G A	25,172	
Moffat J L	19,671	
Moffatt G P	17,269	
Moffatt S A	19,941	
Moher C G	8,308	
Mohr C	14,709	606
Mohr J B	13,957	97
Mohr K W J	21,243	
Mohr L B	16,559	
Moir Vanversel C	19,542	227
Molag F	27,242	
Mollard M N	27,134	292
Mollberg J A	54,529	3,802
Moller L	15,709	
Molnar P G	24,490	1,288
Monahan P M	24,206	1,736
Moncrieff B R	32,155	888
Monette L M	502	
Money L M	30,292	690
Mongiardo M F	25,428	
Mongovius M	19,562	
Mongrain S L	33,545	70
Monge-Alvarez L E	26,483	622
Monk D	18,466	278
Monk K A	19,705	
Monk L L R	27,286	
Monkman M	26,641	2,057
Monnington D L	18,786	
Mont A	27,633	915
Montagliani E L	8,816	
Montgomery G S	10,027	
Montie I G	18,058	306
Monuik H J	15,181	47
Moodie B J	20,453	
Moody G	18,707	
Moon H L	5,011	155
Moon J	27,807	889
Moon J	1,727	
Mooney D E	20,200	
Mooney K A	7,611	
Moore A L	30,620	3,611
Moore D	3,069	
Moore F	22,324	
Moore G D	27,333	
Moore G E	21,803	
Moore J	22,186	
Moore L K A	303	
Moore R J	22,104	
Moore S J	18,232	757
Moores D	18,803	
Moran M	24,965	2,683
Morden J	1,199	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Moreno R	23,428	691
Morgan A D	12,119	
Morgan B C	28,748	2,624
Morgan C L	20,196	
Morgan J	30,705	2,891
Morgan M C	71	
Morgan M M	22,796	
Morgan N	28,320	1,107
Morgan P J	9,386	
Morgan R A	21,737	
Morgan R C	17,273	
Morgan R N	34,758	
Morgan S A	21,308	872
Mori M H	19,870	
Morice A	17,846	
Morin M	16,109	
Morison E	954	
Morissette M F	7,018	486
Morner D	24,991	984
Morrell H P	22,076	
Morris A A	12,623	
Morris A C E	21,622	
Morris G J	16,784	44
Morris R	24,555	797
Morris S	6,038	
Morrison C	607	
Morrison C	16,056	128
Morrison D	24,007	372
Morrison G	5,624	
Morrison J	12,886	
Morrison J	27,974	1,515
Morrison J M	963	
Morrison K	18,998	23
Morrison L W	25,397	2,036
Morrison P	23,699	885
Morrison R J	3,574	235
Morrissey P	19,421	159
Morrissy E	24,260	630
Morrow J G	21,571	102
Morrow W J	29,232	869
Morse G	20,746	720
Mortensen D J	10,447	
Mortensen P L	5,171	
Mortimer M P	13,771	
Morton C M	3,924	
Morven J M	21,337	
Morwood S E	7,237	
Moser C M	9,364	
Moser E	1,902	
Moses M	14,890	
Moslin J	222	
Moss R	22,595	
Mosses R D	17,489	
Motley M	27,244	1,827
Motz M	19,493	
Mouat D	25,356	594
Mouldey J M	22,378	250
Mouncey M A D	20,029	
Mouner D M	22,877	46
Mounsey J	18,556	
Mountenay S	31,761	173
Mowrey B L	22,404	775
Moyes S J	1,131	
Mudge M H	21,529	68
Muehling A	19,193	362
Mueller Z	14,967	
Muench M L	21,312	
Muenzler K	16,674	120
Mufford M A	20,502	25
Muir P	11,214	
Muir S K	18,603	463
Muirhead L	5,455	
Mulder F W	24,161	15
Mulder S W	15,473	
Mulholland J N	4,449	
Mulkey S	2,076	
Mullally M	25,118	202
Mullan W D	17,883	
Mullen D	9,440	287
Mullen D E	20,064	
Mullen L A	20	
Muller G	17,538	867
Muller S I M M	1,296	
Mullin B W	27,633	541
Mullins E J	11,927	
Mulrooney M H	10,164	
Munch V R	26,333	
Munday J P	18,177	
Munnings K G	27,847	
Munnings P L	2,325	14
Munro B	28,054	931
Munro C J	12,234	
Munro J	28,220	
Munro S	16,742	16
Munsie B	6,168	
Munson D	1,174	
Murchison J L	6,764	

	Salary $	Travel $
Murdoch A E	20,501	1,302
Murdoch M E	31,006	292
Muri K	6,128	
Murley D T	4,466	
Murley J G	21,407	
Murphy B A	17,413	
Murphy B M	2,811	
Murphy C A	18,479	
Murphy J	4,244	
Murphy J E	29,246	605
Murphy M E	25,628	
Murphy S	7,318	
Murphy S J	20,083	281
Murphy S P	28,258	
Murr S A	17,847	
Murray A	19,203	801
Murray A S C	9,495	
Murray B K	17,512	226
Murray D	2,395	
Murray E E	37,860	10,495
Murray J	12,132	
Murray J C	28,667	
Murray L	24,050	
Murray L	319	
Murray R	15,680	
Murray S	571	
Murray S E	19,665	15
Murray S L	4,983	
Murray S P	47,619	5,687
Murre M	9,688	
Musseau Y M	19,823	
Mussellam J D	32,037	3,760
Mussellam K B	20,096	
Mustard M	25,751	1,236
Mutch J	1,119	
Muth H A V	82,617	
Mutter J	20,209	
Muxlow W	19,055	
Mycock M L	19,468	
Mydske K	8,284	
Myers A W K	31,660	4,192
Myers J L	20,056	
Myers K	23,499	1,276
Myers L E	23,701	1,242
Myra S E	18,260	
Myran K P	7,349	
Naas S C	26,878	
Naaykens H	25,513	1,309
Nadeau P	14,640	
Nadler M A	22,180	297
Nagazine E V	6,492	
Naguib H	6,063	
Nagy S E	17,810	
Nair P	18,995	
Nakatsuka G M	27,529	1,971
Napier-Hemy A F	29,450	1,592
Narayan F B	27,574	
Narum B	19,045	
Narvey S	28,352	
Nash M	31,890	49
Nash P	14,823	3,265
Nash R F	20,614	74
Nason D	16,652	
Naspleda L F	29,195	
Nastili L N	29,142	
Nastili P	14,084	
Nathan G	25,650	
Naugle H L	17,912	
Navratil E L	13,191	
Navratil J H	22,169	547
Neads J	77	
Neal D J	3,973	
Needham M J	17,854	
Negrin M	14,222	
Neher G G	23,612	4,176
Neigel C	20,705	37
Neigel G	22,978	62
Neil A	21,412	
Neil R	24,071	
Neil S L	18,680	280
Neill D F	22,403	58
Neithercut P J	28,572	
Nelson A I	27,132	
Nelson B A	12,175	
Nelson C A	13,525	
Nelson D F	22,667	352
Nelson D L	25,298	
Nelson K J	19,205	
Nelson L E	11,319	21
Nelson P A	29,336	
Nembhard M G	19,762	304
Nerman J	27,013	339
Ness I B	20,216	
Netley A P	20,716	
Neudorf J	22,468	26
Neufeld V	3,591	
Neumann L M	21,415	

	Salary $	Travel $
Neutce H J	22,363	175
Nevett D S J	32,104	
Nevett R L	16,536	
Newall D K	21,392	659
Newberry J C M	26,789	1,233
Newman C	2,083	
Newman D	10,979	74
Newman N	22,307	3,140
Newsome A	5,731	
Newsome G M	9,624	
Newton D G	21,558	
Newton K J	5,658	
Newton-Wakely D J	10,759	
Nezil B C	22,219	3,059
Nezil M	17,664	
Ng E D	9,050	
Ngai S	18,204	
Nguyen B N	32,179	2,953
Nice D E	28,881	
Nichol D G	7,403	
Nichol P	23,978	56
Nicholas L	24,887	
Nicholet G E	3,531	
Nicholls H M	18,297	
Nicholls M	3,889	
Nicholls M J	1,175	
Nichols C R	19,644	35
Nichols I A	16,738	
Nichols L	3,974	
Nichols M M	192	
Nichols N J	15,499	
Nicholson G	4,038	
Nicholson M D	28,356	908
Nicholson S	19,199	
Nickel E M	11,910	1,157
Nickel E P	20,329	
Nickel S	27,184	4,622
Nickel W B	39,705	869
Nickoli J A	22,208	17
Nicolaides P	19,048	24
Nidosky F J	21,468	
Nielsen P T	5,150	
Nielson G L	17,323	
Nielson I	16,553	141
Niemela S	17,841	
Nieson C	7,922	
Nikl K M	9,405	
Nilsen D L	29,567	1,284
Nilssen C	545	
Nipp R	29,298	257
Nishihara J	3,874	
Niven L E	3,204	
Nixon B L	17,348	452
Nixon C	4,445	
Nixon G	17,949	
Nixon V	17,883	
Nobile P	24,160	1,285
Noble D	15,411	
Noble G D	32,067	2,469
Noble L H	5,423	
Noel C J	16,107	7,823
Noel I	24,055	557
Noonan N J	3,382	
Noort M	14,430	13
Norbury J A	12,543	
Nord J L	4,174	
Nordby B C	15,764	
Nordby B R	18,826	
Nordin C	3,572	
Norgaard E I	16,368	
Norlin J	18,294	
Norlund M S	24,992	2,382
Norman C	3,591	
Norman C J	23,851	
Norman J H	8,747	
Norman M	16,171	
Norris E L	18,936	
Norris S L	24,114	1,455
Northey B A	4,154	78
Northup E L	76,322	4,438
Norton B R	24,498	320
Norton B W	23,488	1,745
Norton D	24,155	1,236
Notland J F	13,472	
Nott W	16,317	
Novack S	16,898	
Nowell V	5,812	
Nowicki V	4,724	206
Nowle S J	18,112	
Nowotniak E F	31,944	257
Nugent A	8,085	236
Nunn A F	17,725	
Nunn J B	18,232	
Nunoda T	33,464	1,688
Nutbrown J V	20,010	1,906
Nutley J K	27,468	13
Nutt B J	5,523	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Nuttall S	16,419	
Nuyens J C A	31,305	7,239
Nyberg R	15,669	556
Nye G B	17,492	
Nyholm E I	13,936	
Nylund C	2,201	
Nylund K L	2,088	
Nyquist S J	5,833	
Oakley D C	19,606	
Oaten B	24,067	505
Oates W	27,096	
O'Brian P	833	
O Brien B D	20,071	
O'Brien C L	17,337	
O'Brien D A	21,364	
O'Brien I M	21,397	
O'Brien J	19,742	
O'Brien K M	16,517	
O'Brien L	22,054	
O'Brien O	21,785	
O'Brien P L	3,995	
Oba-Underwood M	15,659	
Oberheide R A	27,606	650
Oborne B M	19,954	
Oborne B P	17,148	
Obrian P	9,669	
Obrien P R	11,307	646
O'Connell R	1,199	1,457
O'Connor A E	13,312	
O'Connor I	30,932	
O Connor J	21,611	
O'Connor J L	27,911	
O'Connor M	3,386	
Ochsendorf R	19,117	1,165
Oconnor D J	18,087	
Oconnor R	19,351	
Offer M S	27,519	25
Offerhaus R M	31,909	3,560
Ofstie M J	20,161	
O'Gorman C V	17,235	
O'Hara J I	15,517	
O'Hare L J	9,626	
Ohligschlager J	20,925	
Ohlmann L J	47,917	11,515
Oikawa L	4,481	75
Ojavee S	14,974	
O'Kane D	29,283	
O'Keefe K A	25,375	
O'Krane M K	15,547	
Okada S	21,641	
Okeeffe S M	26,787	674
Oldale R F	20,020	
Oldridge F	33,227	
Olender V V	27,435	121
Olesen C L	22,909	601
Olie D	17,726	14
Oliphant S	287	
Oliver L S	19,859	
Oliver N C	18,260	
Oliver S	8,900	7
Oliver S	17,047	
Oliver T I	21,597	
Olsen C L	12,727	
Olsen H	24,114	340
Olsen M I	12,524	
Olsen S	18,378	
Olsen S I	18,052	
Olson C	17,914	
Olson D L	20,638	
Olson E A	20,307	
Olson J L	11,958	
Olson M	17,571	
Olson M M	18,488	234
Olteanu P L	20,841	
Olthoff M	21,570	
O'Malley E	6,288	
Oman M	6,509	
Omasta J M	21,435	
O'Neill A	19,006	
O'Neill J M	24,132	649
O'Neill M E	27,849	3,260
O'Neill M M	169	
Oneill D	3,382	
Ong E A L	27,740	44
Onufrichuk A M	9,852	
Orcherton S D	19,613	
Onordon K	25	
Ormandy D	22,625	86
Orr D R M	10,788	
Orr E D	14,987	481
Ory N E	34,076	
Osborne A	18,510	
Osborne P	22,488	951
Osborne S W	10,878	
Osen S E	12,776	
Oser P M	19,686	99
Osmanich K C	1,852	

	Salary $	Travel $
Osmanovic D V	30,834	
Osoko D	15,630	
Ostash A J	23,261	1,057
Osterbrook J L	5,385	
Ostler M	22,311	89
Ostojic M	20,124	
Oswald M L	19,455	
O'Toole P	16,276	47
Ottosen K A	14,273	
Ouahbe S	18,430	
Ouellet A G	24,150	2,969
Ouellet D	27,814	
Ouellet D J	24,202	1,175
Ouellette S B	21,262	
Ouimet K J	3,791	
Ovestrud E J	24,513	
Owen C G	24,656	927
Owens C A	29,507	1,311
Owens E A	24,208	467
Oxley K W	18,004	
Oxnard G M	3,865	
Ozee K R	19,416	
Paavilainen R	11,220	
Paavilainen S	226	
Pace J	24,157	666
Pachon T J	19,007	
Packer E	20,494	35
Packer M	27,252	1,028
Pacleb R	14,736	
Paderanga-Abao I	75,055	510
Padmore D	26,861	1,566
Padmore D V	24,524	1,484
Page G	427	
Page G	27,113	1,577
Page L G	7,485	
Page M N	18,305	
Page-Dick D	17,339	1,214
Paget H J	20,799	
Paige C	2,015	
Paine P A	10,013	
Paisley M L	27,268	1,587
Pakasaar A	27,781	1,103
Palamar J L	4,013	
Paley E E	27,583	
Palfrey R W	20,540	
Palik S	7,132	
Pallot M F	19,679	
Palm C R D	20,384	711
Palmer B A	12,981	125
Palmer K	8,924	545
Paloposki J M	18,340	
Panar M	24,113	38
Pang K K	27,331	215
Panju F A K	14,273	
Pankrath M L	17,419	
Pape I	18,186	9
Paradis G A	23,488	2,022
Pardee F M	26,891	280
Pardy P A	3,607	
Pare A	8,323	326
Parekh G	17,310	
Parent B M	22,796	
Parent I	12,148	
Parenteau M E	21,708	
Parenteau S	5,086	
Pargee G E	27,290	259
Parhar K	3,922	
Paris L	25,164	
Park M	19,040	1,329
Park S M	17,769	
Parke J A	13,404	
Parker B J	12,819	
Parker E G	21,048	
Parker F	19,707	5,035
Parker G	26,424	1,946
Parker G M	19,970	43
Parker H D	13,881	479
Parker L	15,969	
Parker M	13,456	
Parker P L F	28,318	
Parker S L	18,957	
Parker W J	42,461	3,621
Parkerson E P	27,528	
Parkerson M J	29,428	
Parkes P J	15,535	
Parkhurst R D	21,493	
Parkinson B	11,009	
Parkinson G L	26,920	
Parkinson M M	4,848	
Parkinson P J	20,928	
Parkinson S L	25,912	928
Parkinson S S	15,178	
Parkinson W L	24,456	662
Parnell B	1,000	
Parr P L	4,877	
Parsons P A	23,484	3,480
Paruk D	19,496	

	Salary $	Travel $
Pasacreta V	16,599	375
Pasemko C A P	22,386	2,526
Pashak B D	15,396	572
Paskalidis S E	341	
Pastrano H	15 744	
Patchell D V	17,367	
Paterson B	30,502	1,908
Paterson H	1,340	
Paterson J M	18,063	
Paterson N E	2,880	
Paterson R H	7,142	
Paterson S F	24,407	608
Paterson V W	27,047	1,490
Patrick N	5,243	
Patterson C P	9,754	
Patterson L A	11	
Patterson Y	20,267	618
Pattison S	6,190	273
Patton D M	22,889	2,503
Patzer L H	31,353	286
Patzer P	19,964	2,156
Paulik E M	17,273	
Pauls G K	17,403	
Pavan G L	18,192	
Pavan G N	21,289	
Pavan V J	14,790	
Pavitt D L	6,828	129
Pawlachuk B J	6,451	296
Payment D J	3,547	
Payne L A	16,210	
Payne M R	22,368	783
Payne V F	17,423	
Payne W	21,863	2,156
Paynter J A	27,740	1,792
Paynter J P	22,808	2,721
Peacock S	24,164	1,713
Peake A	6,699	
Peake K	26,744	110
Peaker S P	19,618	
Pealey N	21,678	
Pearce A L	27,633	1,680
Pearce B	11,533	
Pearce D L	2,143	
Pearce J E	15,659	
Pearce K	5,599	126
Pearce P	20,303	
Pears D E	19,745	632
Pearson B	19,785	
Peatt L D	17,889	
Peck P J E	18,445	
Pedersen S M	16,794	
Pedneault C	9,509	
Peerenboom S I	18,499	
Peever L	17,251	
Pelech J	25,538	60
Pelfrey W R	19,758	48
Peligal M	24,685	1,652
Pelkey Z	9,146	473
Pelland M P	18,820	
Pelling R	18,058	2,417
Pellow G S	4,145	
Pellow W R	17,959	
Peloquin L	19,555	
Pelter S	15,022	
Pendlebury G	9,439	
Penner C L	236	
Penner G	14,666	
Pennie E E	18,068	
Pennington B	18,901	
Pennington T L	5,767	
Pennock L M	18,947	865
Peppin R W	22,762	2,423
Perchie V V	3,750	
Percival R	15,826	
Pereira C C H	28,747	
Pereira T	17,431	
Perkin S	6,903	159
Perri N J	18,934	
Perrigo N T	16,625	
Perriment R	1,515	269
Perrin J L	1,823	
Perrin K J	25,230	3,179
Perry B A	17,074	
Perry B H	24,011	3,246
Perry D L	13,443	
Perry E	25,601	
Perry S G	21,024	
Perry S L	16,401	
Persicke S B	18,393	
Persoon J	19,290	
Persoon M A	17,485	
Peskett J G	20,571	
Peter J F	20,048	462
Peterman M	389	
Peters C A	27,557	
Peters J C	27,163	49
Peters J P	4,547	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Peters V	1,278	
Peters W J	19,699	326
Petersen O J L	31,984	834
Petersen, R H	13,653	
Petersen, S S	16,389	
Peterson F W	14,749	1,107
Peterson G F	25,571	
Peterson L F	10,656	
Peterson R M	18,513	
Petrovic P	8,672	
Pettersen S	3,384	
Pettifer P M	17,910	
Pfeifer A D	30,759	
Pfliger D A	25,770	3,499
Pheaton-Gibson D	2,894	
Phelps K	20,629	310
Phelps M H	21,375	
Philbrook D L	19,109	
Philion G A	52,668	4,138
Philion S	14,707	
Philip M S	16,262	19
Philip S R	13,994	385
Philip V	18,667	
Phillips C A	19,631	
Phillips D	18,314	973
Phillips J	18,255	
Phillips L	8,760	
Phillips M	22,582	615
Phillips M	1,835	
Phillips M I	16,263	
Phillips N	29,244	1,395
Philp N E	24,788	950
Philpot J G	48,806	
Philpott C L	17,673	
Phripp J	18,443	
Phripp S L	18,339	
Picard B	25,352	2,203
Piche R	25,587	53
Pickard J A	104	
Pickering M R	29,791	2,420
Pictin P L	16,369	812
Piddington R L	5,823	
Pidherny J I	8,495	
Piechotta J D	17,433	217
Pierce D A	24,614	
Pierce M C	14,087	
Pierlot M L	4,519	
Pierlot P L	20,982	
Pigot D E	3,973	
Pike B D	7,525	
Pike C F	1,188	
Pike G E	15,051	976
Pike R E	20,582	3,524
Pilarski G	21,248	
Pilkington G	17,025	
Pillar S	5,862	
Piller A E	8,997	
Pillott D A	19,961	127
Pilon A	16,048	
Pilorusso F	27,309	543
Piper O M	30,632	
Piper S H	24,239	1,867
Pirie E A	16,728	
Pirie G M	15,268	1,280
Pirito M C	13,870	203
Pirotis A	19,804	
Pisesky L E	9,418	885
Pishalski F	19,919	400
Pitcairn J	14,793	382
Pitcairn W	18,123	19
Pitchell O	29,150	
Pitlar K	5,794	
Pittao L M	23,571	
Pittendrigh H	26,350	
Pitton S	159	
Plant J E	27,536	317
Plater M	9,131	355
Plato D E	27,403	
Player M	8,224	
Plecas R D	3,475	
Pledge T S	23,926	400
Pochay J M	19,002	
Podesta C L	26,527	
Podgornik P	5,532	
Podovinikoff S	20,316	432
Poelmann M L	9,164	1,586
Poelzer L	17,979	
Poffenroth F	1,973	19
Point J	2,227	
Poirier E	17,420	31
Poirier L J	20,258	
Poirier S E	17,560	
Poitras D P	19,161	
Poitras L K	16,974	
Polak H	22,425	117
Polak S	19,227	
Polegi D K	18,521	
Polet K	9,107	
Poley R G	24,232	1,584
Poley W	40,633	44
Pollack M G	15,360	480
Pollard D	1,716	
Pollard J T	54,683	4,233
Pollard J V	13,079	147
Pollard R F	30,676	310
Pollock L	10,488	
Pollock R M	17,761	
Polly J H	14,677	260
Polstein R J	26,342	357
Pomykala T J	2,736	50
Poncelet A	20,052	
Pond L A	30,601	1,966
Pongracz E	22,331	107
Ponsart D L	7	
Poole A L	7,835	
Poole E M	28,749	
Poon L K	11,732	
Popoff P	19,761	
Popp B A	17,415	
Popp B C	14,707	302
Porter C M	17,579	
Porter T	26,688	2,367
Poscente D L	19,795	
Postle A J	19,867	
Postoyalko N S	22,454	
Potasinski E T	21,105	
Potter L	20,672	1,916
Potts T	21,966	88
Potvin L	7,684	
Potyok L L	18,517	556
Poulos S J	54,810	138
Poulton G D	21,074	
Powell J	1,258	22
Powell M A	4,082	
Powell-Williams E	62	
Power H A	19,419	
Power J	17,349	256
Power M G	4,348	
Power P	2,068	422
Poy M A	15,249	
Pozza E B	23,641	
Prasad D	18,428	
Prasad U	12,463	
Pratt L A S	27,249	159
Preece E M	17,985	980
Preiswerck A	23,764	814
Prescott J F	19,329	
Preston F E	4,998	68
Preston G A	298	
Preston H	17,824	
Preston J	28,130	2,687
Preston K A	9,845	
Preston S	18,063	
Price C L	20,986	
Price D G	29,720	
Price E M	22,476	34
Price G J	19,380	
Price G O	28,465	
Price H L	25,267	
Price J	18,968	
Price L	14,093	606
Price L M	18,260	
Price P D	21,864	408
Price R S	17,716	
Price S	16,702	
Price V J	17,467	129
Prieger K V	22,419	92
Priest A	10,270	513
Primrose L C	4,715	
Prince A M	23,558	700
Prince H	17,461	45
Pringle N A	22,381	152
Pringle S L	18,749	
Prior W J M	15,739	99
Procevist L E	20,657	1,217
Prociuk J M	27,448	325
Proctor D A	13,649	
Prokop W	32,032	1,183
Prokopiuk P A	17,920	
Propas S L	13,217	
Prosky T F J	5,296	
Prosser R	9,173	179
Proudfoot P A	18,908	
Proznick N	32,129	1,186
Pruden C R M	20,944	
Prysiazniuk T	55,862	5,027
Przywara J	342	
Pshyk E V	12,266	
Puetz B L	24,625	394
Pugh M	13,927	
Pulfer S L	363	
Pullan J	17,386	
Pullen T J	22,508	
Pulles J B	17,082	
Pulver L I	21,224	
Purcello T	6,145	
Purchase V M	21,795	90
Purdy M K	17,430	
Purjue S	15,783	
Pye A I	17,072	208
Pye L G	18,816	
Pyle M L	22,961	
Pyper T J	53,688	816
Quail M E	28,621	66
Quashie G	21,730	
Quay M K	23,199	1,381
Quibell B G	3,712	
Quibell R A	29,223	4,515
Quibell R C	21,881	
Quigley P J	24,513	65
Quilty B M	1,704	
Quilty S M	12,419	
Quinsey T	4,759	
Rabas J	4,237	
Rabichuk A M	19,701	
Rabinovitch J	23,231	61
Rabnett S	1,158	7
Race L	16,439	
Racette A R	18,227	
Rachwalski M	5,906	68
Radford A G	12,317	
Radford B J	18,023	484
Radford M	16,245	
Radic M	500	
Rados J A M	3,669	
Radovich T F	19,065	739
Rady B	13,569	
Rae R	16,307	
Rafter D	59	
Raftery M A	17,616	
Rafuse C	17,701	
Rai A	17,141	171
Rai F M	31,443	677
Rai S	14,055	247
Railton W L	16,277	
Raine D	24,138	
Raine G L	20,487	1,109
Rajan A M K	28,045	
Rajan C B	27,722	
Rajgadu P R	21,373	
Ralfs B J	19,290	
Ralph J M	20,813	
Ralph T L	4,274	
Ralston S	19,114	
Ram S D	19,126	
Ramroop B H	29,153	
Ramroop C M	24,728	
Ramsaran L	10,906	
Ramsay G P	32,276	1,962
Ramsay M P	20,616	
Ramsden B	23,801	2,311
Ramsden E	18,464	
Ramsfield J L	2,908	
Rand C	4,160	
Rand D	18,185	
Rand P	18,693	
Rand W	19,737	
Randall C A	21,223	6
Randall M D	19,919	17
Randhawa R	2,994	
Ranger M C D	18,171	
Rangi R S	19,256	
Rankin R M	31,232	187
Raphael B L	13,693	
Raphael K R	12,528	
Rash K	24,269	1,320
Raskin R	12,794	284
Rasmussen A W	23,935	
Rasmussen D E	17,930	
Rasmussen R G	24,100	852
Rassenti P	27,631	
Ratcliffe J V	30,796	6,730
Rathbun J B	22,966	1,641
Ratnarajah J M	376	
Ratner G L	35,008	
Rattenbury C	1,538	
Rattray M	23,718	279
Ratzka M L	7,990	
Rauhala S L	19,020	
Ravenstein H J	4,012	
Rawson J	19,317	224
Ray P C	22,513	
Rea M M A	25,442	
Read S A	17,767	
Read S L	11,270	569
Read W	25,300	2,411
Reaney J A E	22,484	19
Reaney J C	21,413	
Reardon P	110	
Reason K N	5,650	
Reason L G	7,509	

SALARIES, WAGES, AND TRAVELLING EXPENSES

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Rebitt W	24,647	
Recchi D	20,598	174
Redding H	11,680	
Redekop B	5,796	461
Redekop F J	6,821	
Redfern K	16,246	
Redisky J	2,570	
Redpath A	749	
Reeb V M	21,478	
Reece D M	22,532	177
Reed D T	25,011	1,795
Reed G A	50,940	10,190
Reed G G	21,417	1,035
Reed K M	16,434	
Reedman C	17,898	
Reekie S L	16,579	
Reekie W R	17,943	
Rees D M	2,563	
Rees R E	22,561	504
Rees S	21,697	
Reese J	22,479	150
Reeve K W	21,013	
Regan K	9,451	
Regan W	25,115	29
Regehr J A	23,799	
Reglin L W	19,531	133
Rehal S	20,289	903
Reichennek A E	20,972	
Reid A H	28,511	
Reid B K	23,574	210
Reid C	19,184	
Reid C	17,398	10
Reid H	28,295	
Reid H	587	
Reid J	18,461	1,674
Reid J D	16,494	
Reid L M	27,095	
Reid M F	5,827	
Reid P	27,290	
Reid P A	27,769	982
Reid R J	16,879	
Reid S A	1,040	
Reid S M	28,817	1,355
Reil S L	10,932	
Reimer D A	22,444	165
Reimer L L	28,189	1,369
Reinderhoff S R	27,570	2,874
Reinhart A M	30,483	
Reinhold C	32,031	1,653
Rempel H	40,980	
Rempel M	10,716	
Rempel M D	18,534	
Rempel S M	19,252	
Renaud A A	5,895	
Rendall L	20,390	84
Rendina C	24,392	1,228
Rendina L	19,637	126
Renner C J	9,050	
Renner N K	19,148	
Rennie E	15,348	
Renton S L	5,372	
Rentz S	13,934	
Renwall B M	7,613	
Resvick B A	18,167	168
Reti P	17,218	
Rettich D M	14,982	
Revak S T	27,229	
Revel D	15,808	
Rewuski E	21,506	
Reynard J	3,415	
Reynders A J	18,979	
Reyno L	14,071	
Reynolds H	20,523	
Reynolds L	16,939	
Reynolds M	7,364	66
Reynolds R J	6,153	
Reynolds S	20,004	27
Rezansoff D L	13,371	
Reznechenko C	3,935	
Rhoades O	19,462	
Rhode L S	20,402	
Rhode O W	21,366	
Rhodes P M	20,174	
Rhodes S J	18,270	
Riach C L	17,230	
Rice J A	19,679	123
Rice J M	33,229	9,259
Rice R	27,394	1,121
Rich R M	11,872	
Richard C L	13,950	
Richards C J	19,676	304
Richards D A	18,166	207
Richards G E A	13,089	794
Richards I	1,176	
Richards M	19,938	
Richards M B	17,483	
Richards N J	18,672	
Richards V L	19,080	162
Richardson D J	20,835	1,769
Richardson D S	23,270	3,044
Richardson E B	11,600	333
Richardson J J	22,455	
Richardson W M	14,380	89
Richet S E	12,259	
Richmond B	3,232	
Richter D	10,808	
Richter M A	17,987	
Richter M C	25,691	1,192
Richter P	5,162	
Rickards F R	20,608	1,121
Ricketts E	11,100	
Riddle J	15,637	
Riddle L A	630	
Riddoch M	17,947	
Rider K	30,695	487
Ridley E D J	17,097	
Ridley S I	21,194	
Riechert E E	19,268	
Rieger A I	27,633	1,280
Riekki L M	16,874	
Rigby D V	18,080	7
Riggan R	27,130	1,864
Riggs M	28,596	288
Riley T	30,626	6
Ring K E	16,061	
Ringham M	18,678	96
Rintoul R A	14,341	32
Riou S	582	
Riseborough J	201	
Ritchie D	2,542	
Ritchie G	7,775	39
Rivas L M	19,664	
Rivest P	20,252	2,069
Rivett-Carnac M F	21,903	140
Roback L M	25,020	829
Robb A A S	28,182	3,236
Robb C	17,759	
Robb K E	17,424	164
Robbie D	23,906	302
Robbins B E	19,379	
Robbins S M	20,256	
Roberge F	29,003	2,824
Roberge M E	14,107	
Robert M S	13,701	31
Roberts A J	18,733	
Roberts B J	4,337	
Roberts C E	21,296	
Roberts D J	18,242	
Roberts E M	22,285	7
Roberts G C	15,956	
Roberts M	21,032	
Roberts M	5,824	
Roberts M	29,223	5,468
Roberts N	21,798	74
Roberts N M	42,405	192
Roberts S	6,048	
Roberts S	16,909	232
Roberts S D	11,021	864
Roberts S J	21,784	
Roberts S L	27,333	
Robertsen C	10,793	1,252
Robertson C	30,632	3,700
Robertson D	15,131	
Robertson D	10,259	
Robertson E B	7,147	
Robertson G	17,593	
Robertson H	910	
Robertson J L	28,235	3,124
Robertson J T	24,229	460
Robertson K	17,446	
Robertson K A	21,248	
Robertson M N	5,336	
Robertson P D	29,081	
Robertson W B D	32,914	
Robertson W W	26,720	698
Roberts-Taylor I	28,436	990
Robins S A	15,407	1,116
Robinson B A	17,813	
Robinson B T H	32,276	905
Robinson C	19,811	755
Robinson C	3,303	
Robinson C E	7,219	
Robinson C T	103	
Robinson D C	13,251	
Robinson D J	18,564	
Robinson E K	2,095	
Robinson E M	27,184	76
Robinson E M	29,881	852
Robinson G	31,735	188
Robinson J	9,601	891
Robinson J A	18,832	
Robinson J A	25,153	52
Robinson J M	19,435	
Robinson K	19,530	
Robinson L J	7,176	
Robinson M E	17,230	
Robinson M P	22,295	
Robinson P	28,531	1,244
Robinson S	14,107	
Robinson S V	20,060	
Robinson T J	19,211	
Robison M A	16,676	
Robson W J	21,488	
Roche E	9,166	
Roche J	27,082	1,844
Rocheleau C P	23,494	
Rochfort Y E	24,919	612
Rock C E	18,254	
Rock D B	18,130	
Rockliffe M E	21,299	
Rockwell I L	31,968	2,276
Roddick J L	19,635	
Rode L B	19,759	
Rodger C A	27,800	70
Rodgers D A	17,415	
Rodgers L	27,538	1,015
Rodgers M A	19,496	
Rodgers P	18,616	
Rodocanachi A J	8,407	394
Roe B	8,959	
Roe P L	4,938	
Roe R	12,419	98
Roed D E	19,526	
Roemer D R	24,160	1,358
Roest J B	27,720	151
Rogers C	17,390	
Rogers J A	8,595	203
Rogers K	16,126	
Rogers P	12,897	
Rogerson J N	31,774	3,407
Roland D M	10,703	
Roll J	1,257	
Rolston V L	12,722	
Romance L E	19,381	
Romanchuk I M	22,708	
Ronse M	19,136	
Roodal I	24,231	
Roode J A W	20,200	
Rooke G T	19,513	254
Roos H J M	17,925	
Roper C E	2,836	
Rosberg M B S	11,758	
Roscoe A M	27,866	
Rose A	47	
Rose A A	24,529	301
Rose J	118	
Rose J	4,518	
Rose L G	16,498	176
Rose M J	20,008	
Rose S A	19,129	
Rose S J	26,466	
Rose V	11,526	102
Rosenhek A D	4,317	
Rosettis M J	28,020	580
Rositch R M	20,207	238
Ross B	1,363	
Ross D	21,100	152
Ross D K	7,611	
Ross E	2,468	
Ross G	20,935	213
Ross G	24,154	1,056
Ross G B	30,749	2,343
Ross I D	19,449	
Ross J A	18,777	
Ross J C	23,103	1,477
Ross J M	17,527	
Ross K A	17,598	
Ross L	5,743	76
Ross M J	19,434	85
Ross M M	1,394	
Ross N	18,207	
Ross N	22,512	
Ross S B	8,872	
Ross W G	9,992	53
Rossnagel E	19,875	
Roth A	21,248	
Roulston M L	18,180	
Round S L	16,104	
Rouse B A	28,385	
Rouse D	21,639	
Rouse E A	939	
Rouse E R	19,462	
Rouse L	19,258	
Rovatti A M	5,704	
Rovere H E	16,468	161
Rowe B E	26,553	4,504
Rowett C L	17,290	
Rowlands E L	9,965	
Rowlands I E	21,749	
Rowlands N A	16,146	
Roy F	16,033	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Roy H O	27.633	890
Roy M	19.707	
Royal K E	5.781	
Royko V L	16.662	
Ruckle C	22.669	
Rudance M L	12.672	219
Rudd R L	18.032	9
Rudder W S	13.763	
Rudko B A	20.289	
Rudland D	6.836	933
Rudoski K D	12.028	30
Ruffell R G	27.362	900
Ruffell S M	15.423	1.589
Ruffy C M	31.095	330
Ruggles J	16.581	
Ruginis A	4.597	586
Rumley C	17.383	109
Rumney E S	19.790	192
Runicles D W	19.817	
Rupert T	19.692	905
Rupert W G	21.475	1.144
Ruscheinsky L	25.160	210
Rush K G	1.535	
Rush S	22.377	
Rusnak M	78.279	293
Russell B A	1.221	
Russell D C	17.192	
Russell I M	21.188	
Russell K L	4.247	
Russell L E	21.677	749
Russell P G	34.390	
Russell S A	5.992	
Russell S G	6.410	
Russell W	28.325	
Russell W	20.667	
Russill L M	16.763	146
Rutherford D	19.862	1.376
Rutherford D J	9.339	
Rutherglen R W	27.290	506
Ruthig N	16.927	2.261
Rutter J W	26.677	1.233
Rutter V L	6.222	
Ruzicka N C	18.039	
Ryan J J	24.119	
Ryan J W	29.350	
Ryan L W	21.235	
Ryan M A	22.048	29
Ryan M C	3.330	55
Ryan M K	14.135	
Ryan P C	4.815	
Ryan P N	15.611	
Ryane R	14.093	
Ryane R T	20.365	177
Rye D	27.915	
Rykyta J C	15.149	
Rymer R	16.867	
Saaltink W M	11.734	1.034
Sabourin D M	31.722	1.590
Sach E	17.589	
Sachedina G	22.526	750
Sacuta C N	31.747	597
Saddul P	802	
Sadler C I	17.777	
Sadler F M	21.784	1.464
Sadler L A	23.906	2.097
Sailer H B	17.178	32
Sainsbury T R	16.453	
Saintsbury D	22.797	574
Sakamoto H J	22.584	754
Sakamoto T	14.869	53
Saklofsky D L	17.489	
Saklofsky J W B	22.432	
Salem A	5.422	
Sall S	25.699	232
Salonen J R	13.966	
Salonisen P	17.975	
Salonisen P	20.692	103
Sam C	22.130	
Sam M	15.528	
Samaroo E	11.105	
Samber D	1.987	
Samograd S J	12.058	
Sample J	16.752	
Sampson L J	20.040	
Sampson M H J	27.620	522
Samson J L	19.832	
Samson M	21.636	76
Samuel I	28.482	
Samuels G	9.785	
Samuels M S	22.794	
Sanchez L M	7.626	
Sandau D P	18.162	
Sandercock H J	31.532	
Sanders-Krause C	26.576	661
Sanderson C	15.128	
Sanderson D L	17.323	
Sanderson P	24.112	1.025

	Salary $	Travel $
Sanderson S	24.516	2.404
Sandford P	5.071	159
Sandulac S L	7.355	
Sandvik H R	22.691	1.493
Sangha B S	5.373	
Sangha J I	1.556	
Sangha M J	19.682	
Sangha N K	4.556	
Sankey D	17.373	
Sankey T A	19.997	
Santiago H	21.742	
Santini K Y	571	
Sanzalone V J	567	
Sanzovo A R	4.932	
Sanzovo M L	20.741	2.594
Sanzovo P A	4.690	
Sarac B A E	26.661	1.793
Sasaki R K	25.058	2.800
Sasso M	2.010	
Satterfield L M	18.133	
Saunders G	7.528	
Saunders J E	33.528	918
Saunders K D	20.936	1.669
Saunders L M	16.902	
Saunders M J	15.969	
Saunders R L	18.012	
Sauve B	2.327	
Sauve D J	20.170	19
Sauve D M	18.703	
Sauve W A	13.870	
Savage C O R	27.560	1.107
Saville H E	59.268	4.888
Saville J	8.055	287
Savin A G C	19.764	
Savino C M	20.265	
Savoy J	20.294	38
Savoy T	15.528	
Sawada B	10.402	395
Sawadsky J M	25.821	1.710
Sawatzky D L	6.928	
Scafe V L	12.043	
Scalet M M J	31.112	
Scanlon F G	14.062	
Scarcello G	12.217	
Scarr M J	29.690	1.687
Schad L M	21.486	
Schaddelee S	15.424	
Schaefer K M	19.728	
Schaefer S M	3.077	
Schaeffer W A	18.548	
Schaff C M	10.040	
Schaffer A	18.500	471
Schappert R R	32.766	
Scharf V C	19.715	437
Scharffetter U W	22.777	282
Scharmer R A	19.873	
Schau J R	5.715	
Schawalder M	18.660	42
Scheelar K	23.043	
Scheetz E T M	18.448	
Schembri J	20.111	
Schick B S J	17.846	
Schick M	13.383	
Schick P L	28.781	1.446
Schieder M R	22.638	571
Schiller F L	18.071	1.051
Schleper C	21.657	
Schley W H	22.215	134
Schmalz J L	9.858	
Schmautz L J	14.807	60
Schmidt D P	8.348	
Schmidt H	20.120	
Schmidt H L	16.250	996
Schmidt J	1.132	
Schmidt J F	18.756	145
Schmidt K	18.755	
Schmidt R L	45.367	43
Schmitke J L	19.983	
Schmuland J A	19.626	
Schmuland R N	19.263	
Schock M M	18.732	81
Schonbrun E	18.748	
Schop J M	19.820	140
Schoppel J M	21.937	
Schornagel D B	22.620	3.900
Schossleitner H	22.504	269
Schrage S V	17.689	
Schramm I	28.706	444
Schramm T R	30.113	3.508
Schroeder J	12.919	121
Schroeder M A	15.233	
Schroeder V F	3.899	47
Schroyen M A	14.591	
Schuhart L	9.976	
Schuman C	25.993	1.028
Schwab D H	32.196	1.533
Schwabe J A	1.622	

	Salary $	Travel $
Schwartz D	15.735	
Schwartz R M	19.066	
Scobie T A	26.139	584
Scotney M H	18.251	
Scott A M	18.100	
Scott A M	16.936	1.113
Scott B	7.153	
Scott D	549	
Scott H A	21.162	
Scott J	549	
Scott J J	19.076	347
Scott M	16.809	
Scott M	15.346	
Scott M I	17.505	
Scott M S	17.272	
Scott P	23.998	2.072
Scott P W	22.135	906
Scott R	16.760	1.555
Scott V M	17.894	
Scow J	1.397	
Scudamore N	14.642	161
Scully J	3.037	
Seaborn A M	17.590	
Sealoot R	6.138	
Seagris M A	18.075	
Seaholm N E	20.262	
Searle A R	23.988	496
Sears D	18.259	542
Seburn K	19.321	
Seefeldt R	24.025	108
Seefeldt S	13.861	6
Segal M	27.620	1.296
Seifert M I	18.921	
Seifrit G	11.135	
Seigo J P	20.462	
Seller L A	25.829	1.205
Sellick C M	20.579	
Selwood A S H	14.165	
Semancik H	19.385	
Semenoff A	19.301	
Semenoff J Y	22.739	
Semeyshen L	10.317	29
Seminiuk E M	18.766	
Seminiuk G B	18.424	
Semturis H	18.141	
Senaiko S	4.954	
Senecal C J	25.151	
Senkpiel S C	20.023	
Seppala G T	19.981	
Sepulveda A	27.403	701
Sepulveda M	27.394	1.218
Sereda C A	17.041	
Sereduik W A	19.121	
Severson J	18.329	
Seville D	4.735	
Sewell E J	27.325	1.434
Sewell J B	18.580	
Seyfort B M	46.319	
Seymour D	4.325	1.559
Seymour S M	8.175	318
Shack S A	4.536	
Shaddock G	10.008	
Shaffer L L	71	
Shale K	20.270	
Shama R S	14.432	
Shama S M	19.481	
Shamtanis N	29.260	84
Shankland D	13.367	
Sharhon P K	21.217	
Sharma K	18.181	
Sharma S	21.012	1.041
Sharp B F	17.244	
Shaw B A	16.030	
Shaw C	4.061	
Shaw D	27.184	1.873
Shaw F L	20.357	
Shaw J	19.237	
Shaw T	27.541	2.014
Shea C P	24.592	846
Shea L J	17.393	
Sheaves C E	9.994	
Shebib J	11.808	804
Sheen J M G	13.162	
Sheir G E	29.647	7.382
Shepert W	24.761	
Shepherd C S	11.573	262
Shepherd D E	18.308	
Shepherd L	17.390	1.044
Shera R M	635	
Sherburne E Y	2.890	
Sheriff K	19.115	
Sheriff M	13.789	
Sherk S	11.712	366
Sherlock R A	21.559	
Sherman G L	15.118	
Sherring B	10.824	
Sherring R J	21.248	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Shewchuk L	24,198	1,742
Shewchuk N D	22,345	39
Shewchuk W K M	24,210	1,576
Shewell H E	32,051	248
Shewfelt C	22,315	1,869
Shewfelt L J	32,766	
Shields B J	27,184	1,525
Shields D M	27,329	1,170
Shields J T	31,636	
Shields M M	18,446	
Shields V A	22,507	88
Shilling L	18,976	
Shimoyama J T	5,197	
Shine I	22,333	
Shingles T A	15,401	
Shire C	17,650	
Shisler L S	8,492	
Shiveral A S	3,340	
Shnitzler L	27,184	2,178
Shockley S	18,641	
Sholdice W	14,246	7
Shortridge A P	18,145	
Shotton R E	17,787	
Shpirko A J	20,494	176
Shragie J A	6,135	
Shtokalko E J	27,634	
Shtokalko P E	21,811	
Shubrook B J	17,358	116
Shugar D	8,853	97
Shukin B	10,919	483
Shumka T	8,728	
Shumlich G	27,415	
Shupac	19,024	
Shuto D C	8	
Sibbald P A	20,435	
Sidhu J	14,180	
Sidhu K K	435	
Sidney R J	361	
Siemens N J	300	
Sierra D	21,190	
Siggs K	8,426	31
Sigmond S C	40,553	1,087
Siirila K	20,354	
Siirila M P	961	
Sikora E E	20,070	97
Sillars C G	20,889	
Silvaggio M V	11,383	
Silver C M	17,393	
Silver R	19,722	
Silvester-Smith J	20,883	
Silvestrone D	14,253	599
Sim J M	27,184	69
Simard A	10,603	
Simard C	10,003	
Simard P A	18,522	
Sime J L	15,471	
Simmers G W	31,492	1,551
Simmonds A	27,283	357
Simmonds F	18,837	
Simmonds I	18,361	
Simon B A	19,920	
Simon M	27,212	400
Simon P	2,153	153
Simon S	2,036	
Simons R J	9,892	
Simpson A C	22,541	
Simpson A G	22,839	17
Simpson B J	10,612	1,374
Simpson D	3,118	58
Simpson E	16,530	
Simpson G L	14,923	31
Simpson K L	9,905	
Simpson L G	10,494	252
Simpson P	22,497	1,219
Simpson P M M	12,710	134
Simpson R E	15,275	
Simpson S L	18,224	
Simpson S V C	31,192	1,395
Simpson V P	18,042	
Simpson W H	24,208	1,996
Sims M	9,761	
Sims V A	79	
Sin W	20,494	7
Sinclair A L	18,189	
Sinclair C R	32,032	423
Sinclair K A	21,945	
Sinclair S	8,444	
Singer R	8,443	
Singh E L L	27,972	
Singh P D	12,356	
Singh S	15,088	
Singh S	23,763	798
Sinton J E	32,087	
Sipos S	24,329	1,742
Sirett B	24,932	1,461
Sirianni A	21,248	
Siripawa P	22,910	683
Siu W	13,591	25
Siu W	16,464	268
Siva V	4,002	
Skaarup V A	4,624	1,407
Skalicky C L	16,720	
Skaros M	16,095	77
Skelly C A	19,594	
Skelton S	17,946	24
Skene S	5,834	
Skillen J	12,127	80
Skinner C	24,548	1,000
Skinner C P	2,177	
Skinner E L	15,481	821
Sklarski W R	30,366	1,154
Skoreyko M M	20,442	
Skovgaard K	24,104	1,176
Skovgard P	24,114	667
Skucas P	29,250	
Skucas R H	6,569	
Slaney E L	24,431	
Slater K M	18,263	
Slater T J A	4,022	
Sleeth P S	2,889	
Slett W V	25,592	
Sloat B R	8,508	
Slogar D	22,467	221
Slusarchuk P J	5,766	
Smart R	20,876	
Smeele A G M	5,166	
Smeeth M	8,928	518
Smeeton E M	4,496	
Smillie M M	18,238	55
Smith A	7,197	
Smith A	15,720	89
Smith A	197	
Smith A C	29,197	1,016
Smith A L	28,008	
Smith B	14,177	189
Smith B	25,086	
Smith B	7,018	659
Smith B A	12,508	396
Smith B A	21,883	
Smith B G	25,114	
Smith B I	5,420	
Smith B I	21,868	
Smith B R	21,014	
Smith C	921	28
Smith C K	19,238	
Smith C M	13,893	
Smith C M	17,123	271
Smith D	18,220	54
Smith D	16,400	
Smith D	11,246	
Smith D G	17,758	
Smith D I	47,384	4,100
Smith D L	18,052	
Smith D M S	5,401	
Smith D V	20,915	
Smith E	19,769	
Smith E H	27,687	
Smith E H	8,442	
Smith E M	31,991	1,555
Smith E M	28,037	277
Smith F C	836	
Smith F E	18,250	112
Smith G	326	
Smith G P	26,433	2,430
Smith G S	7,646	
Smith H	12,755	
Smith H	2,881	193
Smith H E	10,148	
Smith H L	21,950	
Smith J C	14,794	
Smith J H	11,987	
Smith J J	18,958	
Smith J J	28,517	
Smith J M	20,252	
Smith K	13,766	
Smith K G	22,601	
Smith L	9,100	
Smith L G	790	
Smith L G	3,843	
Smith L I	21,537	
Smith M	13,536	
Smith M	5,217	
Smith M	21,796	
Smith M	7,006	16
Smith M	18,173	29
Smith M A	17,891	
Smith M F	5,198	
Smith M K	13,655	
Smith M L	14,035	608
Smith M P	18,759	
Smith P C	24,293	
Smith P J	31,100	
Smith R	1,418	165
Smith R A	21,574	
Smith R M	21,674	
Smith S	3,057	142
Smith S	12,693	
Smith S	2,375	
Smith S	1,136	
Smith S G	13,217	
Smith S L	17,342	
Smith S M	157	
Smith T L	1,378	
Smith V F	13,634	159
Smith W	14,916	
Smith W E	24,102	902
Smithson M A	34,929	139
Smolov B	21,884	
Smyrl T D	23,587	1,263
Smyth A	851	
Smyth F J	27,047	1,735
Snell M A	787	
Snider D	28,747	1,608
Snider D M	15,620	
Snow E C	31,012	
Snow S	15,469	
Snowdon V	24,433	
Snyder L	3,874	
So P K-S	379	
Sobie M	12,656	290
Sobkin I	3,297	
Soerensen K H	27,167	
Sohun A R	27,632	
Sokalski D L	18,263	
Sokoloski D J	30,632	
Sol L F M	23,107	
Soler M R L	19,106	44
Sollitt E A	17,307	22
Somerset D	21,615	
Somjen M A L	22,078	785
Soo R	23,217	157
Sookero J W	22,406	260
Soon B	27,620	1,943
Soon D	27,182	1,169
Sopp B J	19,259	
Sorban A L	18,974	
Sorensen S M	23,923	361
Sorenson D W	15,951	
Sorge A	10,358	313
Sortwell R	18,606	2,332
South S	210	
Sowerby U M	25,837	
Spadafore D	4,241	
Sparkes A M	17,929	
Sparks B D	17,633	41
Sparks E M	5,066	
Spaven L	15,154	
Speers M E	5,257	
Speier S	21,596	983
Speight R G	16,630	
Speight S E	22,078	
Speirs R M	11,367	146
Spell J S	17,410	
Spence D	466	
Spence P	338	
Spence S	21,471	1,332
Spencer C L	18,720	
Spencer J T	22,615	
Spence-Vinge M N	32,843	6,659
Spendelow D R	21,571	
Spicer D	19,695	70
Spicer S	18,895	
Spicer S	19,879	952
Spina A	20,915	
Spina B	19,494	
Spooner E	14,349	
Spoor L M	15,888	
Sport D	17,888	
Sprague L	15,947	
Spray J A	28,476	4,730
Spring B	2,838	
Springall M	26,542	568
Springett J	19,051	
Sproul G	18,018	
Sproule D M	7,166	
Spry J A	18,750	1,932
Squarrie M A	15,110	
St John J A	18,463	
St-Arnault D R	1,360	
Sta Ana V C	8,989	
Stabeck B J	19,328	
Stacey A W	20,222	
Stack M T	19,735	
Stafford A	26,613	2,312
Stafford E D	21,163	
Stainsby D M	18,495	
Stainton S L	18,293	1,245
Stall R	22,731	1,397
Stam E	20,647	
Standal A G	27,517	
Stanfield C	19,131	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Stanford A H	16,326	23
Stang J	6,472	219
Stanley A	27,894	
Stanley V	1,852	
Stannard M A	12,858	
Stannard M H	20,381	
Stansbury B	14,455	
Stanton M M	10,286	
Stanton R J	12,723	544
Stanton V J	15,717	63
Stanyer B	18,696	249
Stanzel S A	20,222	
Staples M	8,362	13
Stapleton J	19,443	
Starck P A	17,113	
Stark C	16,636	
Stark J	14,935	
Stark J R	21,065	
Stark M	2,312	
Starr I M	16,272	413
Staub R	1,971	
Steadman D	3,419	
Stearns I	9,313	32
Steckler T E	3,930	
Steckmann M L	19,000	80
Steede T	3,286	52
Steel H M	18,280	
Steele C E	3,754	16
Steele E	18,230	
Steele L	13,712	
Steele P W	11,938	
Steele R	732	
Steele T R	10,444	
Steele V	732	
Stefan V	14,241	
Stefanson L M G	23,334	26
Steger M T	6,238	
Steggles F	17,979	442
Stein R D	9,509	
Stein-Guilleman K	19,415	
Steininger B	21,354	1,476
Steininger V	15,187	
Steinke T W	19,130	
Steinmann A	2,368	
Steinmann B	17,727	1,380
Stellingwerff J B	22,275	1,837
Stenson M P	18,701	
Stephen S	16,901	
Stephens J A	17,166	
Stephens L E	6,384	
Stephens M A	27,355	429
Stephens P G	1,149	
Stephenson B A	16,484	508
Stephenson N K	9,688	
Stepien Y	12,629	501
Stepney K J	2,997	
Sterbak E	63,665	
Sterling D L	13,870	
Sterritt S	17,987	25
Stevens A F	18,256	
Stevens D B	24,208	2,397
Stevens D L	29,499	620
Stevens M A	17,797	
Stevens M F	22,697	6
Stevens M N	6,835	
Stevens R	304	
Stevens S F	19,410	
Stevens S M	19,119	
St-Hilaire M E P	9,712	
St-Hilaire R	2,400	64
St-Louis K L	25,372	1,722
St-Martin L	21,646	1,250
St-Pierre H C	21,368	
St-Thomas L	16,728	
Stevenson B	11,136	296
Stevenson C L	19,439	
Stevenson G	593	
Stevenson J	27,849	
Stevenson J	20,491	214
Stevenson J D	17,454	
Stevenson P G	22,706	1,089
Stevenson S K	4,847	
Stevenson-Wilson K	14,952	627
Steward R I	17,395	625
Stewart A	11,737	105
Stewart A L	6,826	175
Stewart B A	28,247	
Stewart C	27,768	
Stewart C A	19,684	
Stewart C A	19,290	793
Stewart C L	19,990	
Stewart C M	28,648	1,349
Stewart D G	22,684	
Stewart G E	30,632	
Stewart J L	20,675	
Stewart J M	17,569	
Stewart L C	30,632	
Stewart L D	24,859	
Stewart L F	7,491	
Stewart L W	1,989	
Stewart M H	30,302	177
Stewart M N	32,516	4,672
Stewart P	26,766	2,984
Stewart P L	21,847	7
Stewart R	7,563	273
Stewart R J	11,142	635
Stewart S E	18,538	
Stewart T	4,964	
Stewart T C	15,100	1,170
Stickel C	23,438	1,263
Stickland E J	515	
Stickland G	23,113	1,189
Stiles P A	9	
Stiller L A	2,897	35
Stirling H F G	26,210	811
Stock D	29,740	
Stockdale W M	33,801	377
Stockli S B	6,710	
Stocks F M	22,567	53
Stocks R M	28,209	2,944
Stohlstrom D	14,354	
Stokes S	1,387	
Stokes S G	3,658	54
Stone I	15,744	
Stone S	27,654	2,958
Stopper H	17,442	919
Storey C	1,424	
Storey S	11,638	1,007
Storness-Kress J	1,595	
Stothard S E	1,615	
Stott G	16,635	62
Stovold D	31,620	8,314
Stow H	21,667	943
Stoyles G D	16,183	
Strader S L	24,116	207
Strandlund T M	11,819	
Strang M E	18,496	
Strange L	18,114	
Strange M	4,836	241
Stranges S M	11,141	
Stratton A M	15,888	86
Straub J	16,089	
Strauss L	18,812	
Street B L	54	
Stretch L D	21,552	
Stringfellow A	24,267	208
Strocen F	21,701	
Strohm K P	8,502	
Strom D E	22,091	1,021
Strom E	9,842	586
Strom G B	28,257	255
Strom M	24,389	
Strome R R	20,044	
Strong A	7,892	
Strong J S	18,806	
Strong R A	27,125	1,264
Strong W	31,632	
Stronski E	469	
Strother S	24,597	428
Stroup P A	15,539	11
Strukoff P	22,821	457
Stryck D E L	6,635	
Stuart G M	23,316	447
Studders G	11,856	
Studds C	19,551	
Stump E	19,415	
Sturby E C	11,759	
Sturdy H	24,948	1,811
Sturgess L	27,208	338
Sturrock D	24,032	2,116
Styan J A	3,440	
Styles H D	1,622	
Styles S	15,201	
Styran D I	19,656	
Subject L	19,548	
Suddaby M A G	1,042	
Sudeyko D	9	
Sugimoto D	24,303	2,022
Sugimoto T L	3,412	
Sullivan C	24,196	958
Sullivan C L	18,591	
Sullivan F C	20,090	
Sullivan M	11,114	
Sullivan R	7,149	
Summers H	25,915	1,460
Summersgill W M	26,275	67
Sundby E C	11,263	
Sundby P M	20,874	
Sunderland J S	17,342	
Suomi R W	22,798	50
Supeene K P	11,583	
Surette B T	17,632	
Surowski M R	8,045	
Susky R W	17,452	
Sussman H W	22,796	1,038
Sutherland B M	28,829	1,618
Sutherland C	3,782	
Sutherland D J	15,843	
Sutherland L	14,486	
Sutter A	19,053	
Sutton D E	28,104	181
Sutton D L J	19,023	
Sutton K L M	15,762	
Suveges C	1,865	
Svatek A	1,463	
Svean G	16,251	642
Svoboda J	96,997	156
Swail J	18,622	987
Swallow D	24,708	
Swallow R B	16,238	
Swan J	22,893	2,946
Swan L M	1,559	
Swanick D B	17,309	171
Swann V V	10,954	
Swannie F E	2,034	
Swanson N A	24,297	
Swartz E M	22,796	1,183
Swedahl E	1,213	
Swedberg L F	4,099	
Sweeney E C	29,757	349
Sweezie R	1,336	42
Swindells R J	18,533	
Swithin R L	17,920	
Sydorchuk W C	26,231	159
Sylvester D M	1,700	
Sym K	23,136	258
Symchych S	16,485	655
Symington H E	18,850	
Symonds C	1,578	65
Symons P J W	27,348	67
Syms R A	442	
Syms R G	18,432	
Synowski E	15,912	86
Syrett N R	12,451	
Szantai E S	19,554	61
Szary J	10,100	
Szlanko Z F	584	
Szmuniewski C	5,214	
Szymanska A	3,978	
Tabor G N	27,256	
Tadsen G A	31,636	2,107
Taggart G	3,143	314
Taillefer M	24,430	954
Tailleur D	11,287	31
Takacs N	18,170	
Talarico M	7,239	35
Talas J	28,885	431
Talbot A	20,176	
Talbot B D	28,788	3,099
Talbot D J	26,675	1,697
Talbot E M	17,401	
Talbot M A	28,458	2,224
Talbot P	2,052	
Talbot S R	19,069	2,317
Tall S	9,462	
Tam L	15,729	12
Tamkin F A	18,021	
Tan P T	30,670	
Tan S	6,200	
Tanchak J M	11,140	336
Tang C M	9,521	
Tangedal E	12,948	
Tangonan C	10,959	
Taphouse J	8,798	
Tardif D	21,342	275
Tartaglia G	17,923	
Tasker M F	15,214	
Tataryn H A	18,226	
Tauber N	1,140	
Taylor B	28,314	671
Taylor B L	16,460	2,973
Taylor D	23,874	1,528
Taylor D E	27,184	2,106
Taylor D E S	18,000	484
Taylor D M	2,850	
Taylor E H	26,660	2,240
Taylor E M	15,655	
Taylor F	32,120	1,142
Taylor F H	17,264	
Taylor F R	13,645	757
Taylor J	20,603	
Taylor J	20,310	
Taylor J A	18,103	
Taylor J W	5,499	
Taylor K	27,024	
Taylor K W	26,063	3,140
Taylor M	18,029	
Taylor M	19,893	3,001
Taylor M	9,763	
Taylor M C	13,645	1,171
Taylor M H	38,284	1,657

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Taylor P	18,146	33
Taylor R	27,372	906
Taylor R	4,421	
Tayner S	16,653	
Tchir K R	19,468	
Tee J	25,683	329
Teel G A	17,836	1,042
Teichroeb W	32,017	23
Telford S	14,620	1,089
Temple A	31,694	1,474
Temple F	6,806	
Temple M	14,760	
Temple T	7,928	
Tenisci C A	251	
Tennant S A	4,976	
Tenta L F	1,886	
Teoh B S	27,453	
Terpenning L	18,196	
Terrio-Brassard M	10,467	807
Terry G G	4,260	345
Terry M J E	4,167	
Terry W S	8,375	
Tetrault D M	29,213	
Tettamanti J V	21,074	
Tetz H	21,298	61
Thaagaard E	19,732	
Theoharis C	17,561	
Theriault L E A	20,148	595
Theurer K A S	3,537	
Thicke B R	27,678	2,660
Thiel I	11,117	
Thiesen J B	7,439	
Thiessen H	29,336	3,080
Thoen D	36,936	1,611
Thomas A	19,533	
Thomas C	12,379	
Thomas C	4,973	
Thomas C D	6,097	
Thomas E M	27,520	
Thomas E R	21,556	
Thomas G L	26,790	382
Thomas H	20,943	3,563
Thomas K C	19,046	849
Thomas M A	51,645	8,003
Thomas M A B	24,829	
Thomas M L	27,148	
Thomas S E	17,229	53
Thomas S L	9,989	
Thomas S M	24,431	
Thomas W G	12,670	300
Thomas W H	20,898	286
Thomas-Bruzzese B	30,101	5,620
Thomasen D P	18,756	28
Thompson A	696	
Thompson B F	31,155	
Thompson C	1,948	
Thompson C G	20,071	
Thompson C J	23,896	
Thompson C P	15,389	
Thompson D	31,435	404
Thompson D	26,750	
Thompson D J	17,376	17
Thompson J	22,060	1,166
Thompson J	7,331	
Thompson J C	2,674	
Thompson K A	498	
Thompson L	17,332	21
Thompson L A	20,361	
Thompson L M	19,095	
Thompson L M	4,981	
Thompson N	24,269	728
Thompson S E	10,880	7
Thomsen B	13,858	570
Thomson B	1,297	
Thomson D	14,864	
Thomson D M	27,877	
Thomson J B	28,222	47
Thomson L	24,895	176
Thomson L M	26,872	
Thomson M L	24,242	1,336
Thorburn G	27,533	1,297
Thorne G	7,376	
Thorne K	13,075	
Thorneycroft L	8,741	172
Thornton S	24,217	1,595
Thorpe J	21,657	
Thorpe M F	30,635	142
Thorstenson K D	32,156	1,710
Thrones	15,067	
Thul J H	16,446	
Thul M A	17,906	
Thul R P	21,692	
Thuveson E	21,590	
Thuveson N	8,893	
Tian G E	21,148	
Tibbitt M D	31,706	73
Tichelman R	24,989	

	Salary $	Travel $
Tichelman R	20,921	
Tidball P E	58,238	4,228
Tiekenheinrich E	20,192	
Tilley D	17,817	41
Timbres B	19,279	
Timm R	29,336	614
Timmins S	6,479	
Timmons T	5,860	196
Timms M A	8,980	
Timoffee M	5,761	
Tindall D A	31,781	792
Tinderland C	20,482	
Tipple S	32,255	1,355
Tischler B	87,088	813
Tisdale D	25,491	1,731
Tisdale M	71	
Tisdalle M E M	19,819	
Tite M C	18,076	
Tjernstrom T M	20,302	133
Toakley L I	18,008	
Toal C A	25,023	267
Tocher V L	16,568	76
Todd N	18,350	432
Todosychuk B L	9,100	
Toews C	15,904	
Toews M B	19,329	
Toews M L	26,473	666
Tognela J M	15,706	
Tolmazoff D	11,168	
Tolos J	17,217	
Tom T	20,487	
Toma J	22,333	2,230
Toma L F	20,004	308
Toma P	20,395	2,561
Tomko L P	32,156	384
Tomlinson C J	22,494	813
Tomlinson G S	3,072	
Tomljenovich N A	3,424	
Tompkins M A	28,725	
Toms B J	21,979	
Tonkens S C E	24,593	40
Toolsee A	17,796	
Tooze S	3,667	
Topolewski J	12,060	
Toporowski S	25,861	
Torchia G	17,822	
Torchia L	20,470	
Tordoff L E	1,455	
Torgerson R	6,553	
Toth K	9,473	69
Tourond M J	18,260	
Towers G E	24,418	773
Towne P A	26,992	
Townsend G	10,621	
Townsend M D	18,560	
Townsend P G	12,012	129
Townson D E	20,377	
Townson M	22,148	
Track M D	9,842	
Trainor P M	6,725	
Trapp M S	24,100	1,887
Trask K M	4,880	
Traunweiser C F	19,421	
Travers A G	17,515	264
Travers C A	23,630	
Travers P	22,997	118
Travers S G	64,006	10,557
Travis D P	18,131	
Traviss H R	36,175	40
Traviss S M	9,252	85
Trayler C A	27,705	1,406
Trayler S E	24,499	1,476
Treherne J D	18,215	99
Treit M R	3,287	
Treliving A M	30,892	
Treliving S V	19,301	
Tremblay M M	2,526	
Trerice P	27,010	
Tretiak M D	20,058	5,509
Treverton M	19,970	67
Trevillion J	22,671	103
Trevis A	23,393	2,200
Trew I A	19,425	
Tribe B J	18,103	
Trigg W M	48,812	180
Trimark K M	29,516	2,742
Trimble E	29,058	2,585
Trimble E L	22,674	22
Troke B D	26,677	3,080
Troke C	16,133	
Tronsgard K K	27,380	1,358
Tropp M	19,825	
Troutman W L	15,846	
Troyer S	27,300	2,628
Truelove B	3,743	
Trueman L M	19,676	47
Trueman T	27,385	269

	Salary $	Travel $
Tsui S	10,652	
Tuba J L	16,806	
Tucker S J	18,037	
Tudor J M	27,740	
Tuff D	24,191	241
Tufford D G	14,387	
Tupper P J	24,177	1,597
Turanski M	24,120	2,146
Turcotte C J	16,460	841
Turenne J C	13,324	
Turje L M	21,807	
Turlock G	16,898	
Turnbull A	9,065	530
Turner A	22,513	
Turner B J	47,203	4,525
Turner C	27,074	
Turner D C	27,466	226
Turner D M	1,820	
Turner E C	26,965	884
Turner J	11,514	
Turner J	8,852	
Turner J G	16,163	
Turner M C	11,892	1,210
Turner S L	13,712	45
Turton C M	19,190	
Tutty M E	2,112	
Twemlow M M	19,657	237
Twidale P F	22,488	1,257
Twist C M	17,306	
Twocock W	7,339	
Tyacke D A	27,222	
Tyler A J	22,009	2,114
Tyler C H	7,858	
Tyler L J	96	
Tyler R J	20,010	
Tyler R M	18,640	
Typusiak N J	21,436	
Tyrell B	29,296	1,521
Tysoe J D	10,101	110
Tyson J	24,373	1,308
Tyson M	14,850	503
Ubels J	18,146	
Ulevog S J	15,709	58
Ulmer F M	19,100	
Undem S	4,680	
Unger L L	13,560	
Ungerer S	22,683	37
Unrau J	17,424	100
Upham C A	19,693	803
Upton F F E	17,777	
Upton L M	17,976	
Urquhart D	18,379	
Urquhart D M	18,835	65
Urquhart K A	4,501	
Urquhart S	17,028	
Ursel J I	19,890	64
Uyesugi S	1,269	
Vaillancourt C M	13,484	
Vale S	9,463	
Valikoski P O	19,305	
Vallee C A	18,150	
Valliers R J D	18,442	
Van Beek R	7,906	
Van Camp L	24,894	558
Van Camp M F	18,181	
Van Der Auwera M A	21,314	
Van Der Beek E E	3,006	
Van Der Have J	4,429	320
Van Dyk G	4,880	
Van Gurp M J	9,076	
Van Heteren J T	1,837	
Van Meer L	7,166	
Van Niekerk L	25,927	203
Van Nieuwkuyk V	2,275	
Van Prattenburg M	19,115	
Van Raamsdonk E A	19,108	
Van Rheenen K	8,316	527
Van Tassell E M	18,089	
Van Volkingburgh M	22,715	
Van Volkingburgh S	1,029	
Van Werkhoven P	19,037	
Van Zandwijk F	25,856	1,913
Van Zyderveld M	1,980	
Vanbeek P A	18,661	
Van-Der-Beke G	27,329	
Van-Driesum A	27,290	
Vandalen T	20,372	120
Vandenberg C M	18,059	
Vandenbrink G	17,013	
Vander Maaten J	6,396	31
Vanderbyl J	19,295	
Vanderelst J	15,254	
Vandergucht L L	134	
Vanderhorst B A	27,958	228
Vanderleeden G	25,858	803
Vander-Pol H	32,018	2,736
Vanderveen S A	26,626	46

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Vanderwereld E J	19,146	
Vandeveen D E	17,671	
Vandyk C	14,900	315
Vandyk G	2,723	
Vangalen S C	627	
Vanhumbeck D J	14,865	
Van-Loo D A	21,520	
Vanloo D M D	29,329	
Vanloo T	19,592	
Vanmol S L	926	
Vanness M	13,497	1,161
Vanoord L J	22,432	1,115
Vanos W T	27,137	
Vanstockum S	1,941	
Vanston D	18,635	
Van-Zuylekom R	12,733	
Varga R	22,007	1,874
Varma S T	16,234	
Varndell G A	22,513	1,512
Varona A V	27,121	
Vaughan D	520	
Vaughan J	13,996	
Vaughan J J	21,035	248
Vaughan L A	24,296	3,279
Vaughan P	19,339	2,674
Vaughan S	14,060	84
Veach D M	18,168	
Vecchione S M	7,864	869
Veerkamp E	16,760	
Veitch V	19,332	
Velle L M	18,204	
Venkaya L	30,245	
Venn R R	20,031	
Venturin J	21,278	
Verch W M	10,569	
Verheul M S	26,211	
Verkerk J D	33,607	
Vermilyea D R	20,032	
Vernon W	20,952	
Verschueren V	17,656	245
Versfelt J	41,183	6,562
Vertigan J	12,533	
Vey M A T	13,016	
Vibar M	15,612	
Vibe J B	24,608	4,237
Vick E E	9,490	
Vickers P M	20,140	
Vickerson M	5,522	
Victory B L	20,940	
Vidal M V	18,063	
Vidas R	22,211	864
Vike A	18,534	
Village S I	10,649	
Villamin F R	19,380	
Vilvang N H	19,003	
Vincent J	243	
Vincent J L	7,549	
Vincent P A	3,625	199
Viner V	8,303	
Violette M A	10,932	
Violini L M	31,860	3,430
Virag S A	17,725	
Virani N	15,404	
Vlasic M A	25,865	
Vockeroth G	2,265	
Vogan T	11,060	362
Vogl K A	16,416	
Vogt D A	22,500	6
Vogt H	14,719	
Volk H A	27,482	774
Vollet J D	17,274	
Von-Alton M E	22,617	
Voogd J H	7,296	13
Vosper L	4,182	
Voss H	18,428	
Voss W	1,696	
Voth T	21,148	4,464
Vowles C E	20,717	
Wace L T	27,432	21
Waddell P H	28,752	28
Waddell S B	20,342	747
Waddington S J	28,990	
Waddleton J	8,115	
Waelti E G	20,269	
Waet K	4,293	
Wagner A B	28,200	
Wagner M E	24,513	
Walden L D	13,704	
Waldron S	25,144	1,240
Walenstein J L	18,442	
Walker A	18,618	
Walker A I	11,327	285
Walker A L	24,827	877
Walker B L	17,342	81
Walker C A	5,700	
Walker C E	11,733	
Walker D	3,086	
Walker D R T	13,869	661
Walker D W	31,593	3,121
Walker J	32,018	84
Walker J B	19,415	
Walker J V	26,112	
Walker L A	17,359	
Walker L J	17,260	193
Walker M D	16,807	
Walker R G D	7,135	
Walker S J	18,719	
Walker V L	21,137	
Wall H	27,127	
Wall M A	4,020	
Wall S	1,270	
Wall W A	28,664	1,563
Wallace E	11,879	
Wallace F J	46,952	50
Wallace J F C	17,976	
Wallace R A	27,540	845
Wallace-Deering G	5,713	230
Wallis C	15,082	
Walls C S	4,597	
Walls J L	29,019	3,531
Walls J S	5,440	
Walls R E	28,423	1,086
Wallwork G	18,322	318
Walmsley A C	31,697	4,652
Walmsley G	25,946	442
Walsh B M E	26,873	823
Walsh C J	23,743	1,074
Walsh I H	15,837	
Walsh T C	16,959	
Walter K	10,841	
Walter L	26,800	
Walters J	24,898	740
Walters L A	21,789	138
Wan A	19,480	
Wand D T	28,048	
Wang C	24,114	1,048
Wanless D	17,402	8
Ward J M	28,644	2,019
Ward P	18,409	
Wardle J D	23,485	1,779
Wargo R	31,673	369
Warn J H	4,358	
Warneboldt D	16,839	419
Warner A J	17,919	
Warner D K	15,320	
Warner K	12,304	
Warner R A	24,362	1,885
Warren C D	19,745	
Warren D V	23,550	295
Warren K	25,988	648
Warren R P	3,203	
Warsimage B A	13,644	
Warwick M	12,707	203
Washbern B D	18,057	
Wass P R	2,755	82
Wasylyk S	974	
Waterfield F E	26,568	12
Waterhouse B L	18,166	
Waterhouse T A	5,759	
Waterous G L	5,161	
Waters D	11,337	
Waters J	24,129	562
Waters J L	24,200	2,202
Watling J	17,649	
Watson E	21,671	
Watson G K	19,040	
Watson M	2,596	
Watson R J	24,007	
Watson V	12,778	
Watt D	3,464	
Watt D L	22,292	230
Watt M	6,457	185
Watt R B E	18,292	
Watt W B	31,876	2,142
Watters J	27,454	
Watts A	15,157	98
Watts J H	15,189	54
Waugh K S	1,172	
Waxman L	15,359	319
Way L J	18,458	1,673
Wayn D	17,591	
Weatherbee K A	15,602	
Weaver A M	2,890	
Webb F G	22,468	6
Webb G K	32,499	1,601
Webb J C	17,384	
Webber B	13,603	14
Webber L B	2,333	14
Weber M E M	18,310	37
Weber M M	6,321	
Weber S M	19,626	27
Weber T G	21,022	
Webster G A	21,973	
Webster L E	19,211	
Webster W A	22,473	
Weeks K J	23,871	
Wegelin E P	17,786	2,876
Weibelzahl P	24,457	3,012
Weiler M J	15,303	
Weinhardt M L	3,111	
Weir C J	21,450	
Weir J	1,510	
Weir L W	21,285	
Weir M L	104,470	108
Weir P P	21,376	
Weir W K	19,518	
Welburn H	21,290	
Welch K E	24,386	2,793
Welch R A	22,519	728
Welcome A A	30,944	254
Weller J B M	18,055	
Wellman M	24	
Wells C C	36,956	
Wellwood B	19,719	13
Welms L	17,943	
Welp E	19,815	2,530
Welsh R F	2,025	
Welsh S M	21,541	
Welton J	17,567	1,391
Welychka W	24,783	1,864
Wendell I	17,337	
Wendover J	24,228	1,459
Wengel A E A	32,156	236
Weninger L C	18,893	271
Wersta K G	17,308	
West E V	8,479	
West L	18,888	
Westall J M	17,411	
Westcott L K	19,678	
Wester C R	16	
Western G S G	20,808	
Western I H	30,896	
Weston D M	27,184	
Weston R A	31,539	955
Weston W W	31,513	6,644
Westover J	24,141	80
Westover S D	1,178	
Wetzel S A	10,491	
Whalen D J	18,892	
Whalen M	284	
Whalen M A	19,868	713
Wharram P J	18,756	
Wheeler J	14,876	
Wheeler J S	2,707	
Wheeler R R	28,131	145
Whelan O	9,497	389
Whieldon M J	15,300	58
Whishaw I	23,329	
White B L	3,574	
White C	7,629	961
White E P	6,035	227
White L L	17,753	
White M A	6,251	
White M L	20,628	
White N C	19,232	
White N J	16,804	229
White Pat	11,846	111
White S M	15,170	116
White W A	1,293	
Whiteaker K J	16,388	
Whiteford H	24,526	2,144
Whitehead G	11,751	
Whitehead J	17,942	147
Whitehead R	19,850	
Whitehouse J L	3,193	
Whitelaw S	14,414	507
Whiteley B A	7,711	
Whitford B	7,647	
Whitford C E	15,660	
Whitford G	7,601	110
Whitford G L	18,984	
Whiting K	24,333	2,083
Whiting M A	19,526	
Whitley L M	9,410	
Whitman J	29,735	1
Whitmore C L	8,984	129
Whittaker G	26,325	801
Whitwell R	26,009	
Whyment J	26,237	
Whyte L	21,333	
Whyte M J	27,742	
Whyte P	17,375	44
Whyte S	16,745	
Wicentowich J	21,087	97
Wicentowich K A	7,252	
Wick G	3,427	
Wick M	9,069	137
Wick T L	30,384	
Widdicombe C	520	
Widmer F E	27,259	
Wiebe D M	14,895	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Wiebe D M	27,805	92
Wiebe E M	14,505	
Wiebe J	27,676	398
Wiebe L	21,186	
Wiebe L M	18,578	
Wiebe S	21,196	18
Wiens D U	13,645	176
Wiens G P	24,513	1,150
Wiens P P	14,893	
Wiese B M W	19,292	
Wight A B	21,588	
Wight M	36,598	971
Wigmore M E	20,541	
Wilander C	18,132	
Wilbanks A M	21,779	
Wilcox W	50,474	290
Wildam H	26,160	1,540
Wiley B R	18,007	475
Wilk M N	17,744	
Wilker J B	21,108	
Wilkie D	24,106	467
Wilkins S	23,581	1,274
Wilkinson D	96,369	1,254
Wilkinson J	1,794	
Wilkinson L V	17,342	119
Wilks D M	720	
Will J	12,842	
Will R M	6,967	741
Willan G J	20,048	
Willan S M	14,208	
Willems R M	57,864	7,716
Williams B J	19,124	
Williams C	18,776	
Williams C	24,011	
Williams D P	26,116	692
Williams E M	28,317	748
Williams J	21,274	
Williams L	21,290	
Williams L R	33,712	
Williams M E	18,929	74
Williams M J	15,226	
Williams M K	30,632	
Williams N E	28,500	
Williams N E	22,070	564
Williams R	19,742	
Williams R	27,752	1,500
Williams S A	16,386	85
Williams S E	5,217	
Williams T B	32,032	1,626
Williams W	523	
Williams W W	16,782	
Williamson S	4,646	
Willie J P	28,772	4,948
Willing B	18,772	1,385
Willman D	22,697	
Willoughby K E	1,419	
Wills M	793	
Wills S A M	5,259	
Wilmeth D J	2,825	172
Wilmot B	18,563	
Wilmot R	27,121	600
Wilsher M M	22,504	
Wilsner I	18,397	
Wilson A	11,107	
Wilson B	14,333	229
Wilson B	13,250	
Wilson B	2,514	
Wilson B M	29,743	1,008
Wilson C D	16,473	226
Wilson C R	23,108	
Wilson D	18,090	
Wilson D R	4,674	
Wilson E	22,840	593
Wilson F I	3,208	
Wilson G W	21,489	
Wilson H	14,854	
Wilson H A	14,031	
Wilson J	27,740	179
Wilson J	7,535	131
Wilson J	17,801	
Wilson J L	4,588	
Wilson K R	21,496	
Wilson L D	29,647	1,464
Wilson L G	21,050	49
Wilson M S	4,963	
Wilson P A	2,613	
Wilson P D	22,664	9,140
Wilson R L	28,833	5,408
Wilson S V J	9,347	
Wilson V	21,394	
Wilson W L	24,608	
Winchester J G	30,178	3,998
Winfield B L	3,022	
Winfield C	7,343	
Wingren L	2,651	195
Winkler C	2,185	
Winkler D L	15,595	53

	Salary $	Travel $
Winkler E A	26,389	1,610
Wintemute M J	20,503	1,469
Winter B	4,079	
Winter D G	22,380	154
Wirtanen P	297	
Wise M A	24,918	
Wishart L	14,217	809
Withers B E	24,902	611
Witte M J P	21,088	
Wittenberg M	17,161	
Witter M J	18,389	
Wittmack W	4,678	
Wittur L E	8,643	
Woitas M A	17,725	
Wolfe J S	19,820	
Wolfson K	11,367	
Wolkosky G K	22,532	2,315
Wolkosky J K	19,790	
Wollenberg B	27,446	724
Wolochow R	10,401	360
Wolverton J E	32,276	813
Wong A R	25,267	1,896
Wong A S M	9,078	647
Wong B	22,327	133
Wong C R	17,941	
Wong E	13,603	
Wong G	24,580	936
Wong G M	5,380	
Wong H	24,184	541
Wong J	21,795	145
Wong K L	12,974	
Wong L	3,544	
Wong L C	24,219	1,270
Wong M	17,253	61
Wong M	3,553	52
Wong M	5,580	
Wong M F	19,760	1,019
Wong M J	17,448	
Wong M L	7,922	
Wong S R	28,465	
Wong T	27,105	2,468
Wonnenberg L L	15,517	
Wonnick M A	22,167	104
Woo J	4,552	
Wood B J	30,639	
Wood C E S	28,171	23
Wood C H	28,536	824
Wood D L	23,812	45
Wood G	51,710	7,033
Wood G S	4,371	
Wood J E	21,802	
Wood J W	23,946	555
Wood L I	20,214	
Wood L R	294	
Wood M J	8,025	
Wood M J L	951	
Wood S	26,647	466
Wood S L	16,579	
Wood W	20,466	
Wood W R	26,712	1,126
Woodall D E	31,722	510
Woodfall M	19,755	25
Woodland M J	21,977	
Woodland R M	22,488	1,561
Woodrow A	5,074	14
Woodruff L J	17,274	331
Woods A	19,740	
Woods C	21,233	593
Woods J	25,989	412
Woods J D	21,614	
Woods L	19,173	
Woods V E	19,147	
Woodsford H M P	6,875	
Woodsford S B	7,591	
Woodward D W	24,580	160
Woodward J	6,309	422
Woodward P E	54,106	381
Woodward S	25,862	441
Wookey V M	10,661	
Woollard D R	29,125	3,024
Woollends J M	24,359	255
Woolsey W J	30,656	2,929
Wootten H J	18,652	
Worden E M	18,144	
Work D	27,408	1,865
Work M	14,828	
Workman C J	13,556	
Wormald R	17,358	97
Wormsbecker E J	27,782	543
Worthy D J	19,876	
Wourms D I	16,175	
Woycheshin J J	15,313	
Woytuik B	4,764	49
Wozny L A	23,037	
Wratt A	17,257	
Wray B P	21,923	
Wren D	23,484	7

	Salary $	Travel $
Wright A J	28,214	205
Wright B	20,182	
Wright D	20,117	106
Wright H W	34,182	321
Wright J E	22,307	457
Wright J E	21,625	
Wright J M J	20,147	19
Wright K E	16,406	
Wright K L	28,445	2,314
Wright L	30,282	
Wright M	27,671	693
Wright M D	17,701	3
Wright P	16,640	256
Wright S L	13,162	
Wu E H	31,512	22
Wuensche M W	24,163	2,082
Wuitschik M	18,132	
Wunderlich C F	5,716	
Wurst G F	19,738	44
Wyatt B	27,397	432
Wyatt D	16,502	14
Wyatt T A	6,856	1,126
Wyer D H	32,786	
Wyer J S	15,413	
Wyer R M	9,374	
Wylie R J	22,018	
Wynn I	14,674	
Wynn W B	29,461	
Wynne L D	23,067	870
Wynne W E	25,865	83
Wynnychuk J	23,264	
Wynnychuk S L	10,519	
Wysiecki K D	25,114	
Yacboski W	7,675	52
Yakel E	10,201	
Yalloway T G	18,023	
Yamakawa D	21,454	
Yamamoto A	10,779	
Yano A	3,478	
Yantz V J	15,940	
Yard L K	4,799	
Yardley A S	14,880	
Yargeau C E	18,488	
Yarmie L C	19,102	
Yarmish M	18,250	
Yaskowich R	20,557	
Yates L K	19,011	38
Yausie K L	18,876	396
Yaworski D	8,146	
Yeary E A	4,935	
Yee O S	18,095	
Yeh R	23,768	
Yelland A	10,539	
Yelland M A	1,765	
Yelland O M L	29,270	616
Yelland R	6,251	
Yelland W M	18,925	
Yerburgh R E B	27,973	1,019
Yeung R A N	26,005	559
Yewchyn J S	18,805	
Yewell M	20,642	186
Yochim L	25,479	44
Yole W L	20,136	
Yong P C N	17,576	
York H G	6,401	11
Young A	18,836	
Young A V	18,704	195
Young B	27,154	985
Young B	27,215	1,054
Young C J	27,189	
Young D	17,099	842
Young D	4,986	
Young E E	22,463	1,597
Young E J	18,764	13
Young G A	20,845	14
Young H	18,161	
Young H	16,790	
Young J	20,981	
Young J F	32,796	
Young K A	16	
Young L	17,853	
Young L	698	
Young L B	3,470	
Young L K	17,669	
Young M	22,065	
Young W	13,804	11
Younghusband F	20,961	
Younghusband J N	29,512	
Yu G	17,623	
Yu Pei-Hu J M	27,137	1,854
Yuh A S K	27,183	1,397
Yule H	2,919	44
Yurkowski M	18,311	
Zacharias M	29,188	1,298
Zado J I	18,131	
Zado S	16,084	
Zadravec M	2,753	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary $	Travel $
Zaharichuk B	27,739	2,572
Zaharuk L R	11,292	
Zajanski C M	16,405	
Zakouras T	23,415	1,990
Zalepa D A	24,932	
Zanella R	16,022	
Zaniol L K	4,736	
Zapp D A	4,727	
Zaragoza-De-Los-Rios	25,601	
Zarbock B	16,168	
Zarelli H	22,604	
Zaschke G	9,267	
Zator A	18,244	21
Zawitkoski L A	3,098	
Zen E	19,272	42
Zeviar C	1,465	
Ziebart M	18,641	
Zilinski G	18,157	
Zilinski I	27,140	1,309
Zimmer M J	27,395	
Zimmerman B	18,149	
Zimmerman J	23,604	
Zimmerman M	24,791	783
Zimmermann H	895	
Zinner H H	29,336	
Zirul S J	15,634	151
Zumpano F	32,730	454
Zurrer J E	25,490	1,691
Zutter A	19,069	133
Zwarich S I	1,985	
Zweng A L	13,553	204
Zychowka C L	17,502	
Transfers other ministries	*70,872*	7,973
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		1,176,040
Totals	127,518,581	4,166,166

MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

	Salary $	Travel $
Phillips Hon D M Minister	32,306	25,392
Peel A J Deputy Minister	75,567	7,831
Adams S	16,111	
Ainslie M M	16,936	
Allan M A	20,048	
Alley A G	25,420	587
Anderson D J	18,620	
Anderson D R	24,690	
Artz G P	33,524	7,620
Avery A L	19,068	
Back I H	37,959	2,538
Barnett D R	36,625	92
Beatty G E	41,978	1,492
Bennett R E	30,858	614
Beynon T G	51,638	76
Bittner B B	32,171	
Black L J	25,508	777
Blair G R	36,406	2,100
Blasetti F	38,739	2,120
Braunagel I H	1,172	
Briggs D N	19,068	
Broadworth L A	16,778	
Browne K M	9,775	
Bruce H G	28,332	
Bullard F S	30,555	7,548
Burgers W H	26,578	121
Butler S	16,369	
Caner E M	40,678	29
Caple C N	34,067	1,018
Carey J	26,334	
Carter B J	34,168	479
Cartwright D	48,510	13,194
Cator B R	39,190	
Cependa L	16,553	
Chesko R E	1,985	
Chittim G P	31,183	4,123
Clark M G	35,416	4,840
Clark M L	35,636	13,086
Clarke S J	16,899	
Climo B G	29,008	110
Coldwell L M	18,338	
Coleman M	5,375	
Collerman A	26,831	3,022
Colville J R	37,005	8,805
Cosford P M	14,920	
Cowan D J	31,831	4,135
Crane E S M	17,721	
Curson J C	23,525	752
Dary C G	48,694	5,379
Dasilva M M	16,075	
Davies J A	17,628	
Davies M J	17,659	
Davison L J	1,625	
Depocas G	34,238	699
Dolsen B M	33,210	3,955
Donison M D	722	
Doppert B	16,540	
Dring D H	32,297	3,248
Dufour G A	26,912	
Duncan B C E	40,837	229
Duncan L M	16,439	
Earmme S Y	23,385	
Edgington L M	16,956	1,212
Eggleston D	57,420	16,191
Emberley U H	20,304	
Esmits M	41,064	2,095
Estes C S	17,106	
Eveleigh J E	30,186	6,836
Fisher P J	40,222	2,042
Fitzgibbon A J	35,103	601
Florek D R	17,088	
Food R A	63,808	11,465
Foster P A	23,162	1,248
Fraser G A	34,191	599
Freeman W E	41,098	368
Gann F L	5,465	
Geerdink N A	33,715	419
Gemmell V	23,131	522
Godfrey R J	20,808	
Gomes R E	32,000	15,688
Gourlie I	1,644	
Gower K	15,691	
Gray J B	48,694	4,181
Grist C M	24,505	72
Gubbe R M	36,548	2,679
Haines A J	19,638	
Hamdi L F	5,022	
Handy D J	15,661	
Hansinger B	16,656	
Harasymchuk S A	2,870	144
Hargreaves D	31,519	8,945
Hawkins W R	17,662	
Hayes G M	22,761	
Hendrick J C	18,225	
Hepburn B	17,101	
Herman F D	52,166	1,458
Hewett J	30,127	6,605
Hill D	22,491	1,925
Holland R H	32,861	6,430
Hollett S R	53,433	2,023
Hong S A M	16,008	
Hooker H F	29,903	8,507
Horne G J	37,274	
Horwood J A	35,175	859
Howard J A	34,973	
Hunniford D L	16,356	
Huntington D E D	18,038	164
Ianson J L	37,948	
Inkster J C	24,273	
Inouye C	19,743	
Ismail K H	18,155	
Jackson D	30,969	5,823
Janke B G	22,766	
Johnson E B	48,760	5,559
Johnson G	15,400	
Johnson J P	26,710	
Jones D E	25,092	347
Kennedy R G	34,238	688
Ketchen S A	25,598	191
Kierstead K C	15,229	
Kittredge M A	31,895	539
Knight G R	50,487	1,297
Koncohrada K M	3,186	
Kowal J M	15,150	
Lewis C	19,644	
Loader D	37,005	7,498
MacAree D	43,578	2,131
MacDonald B M	26,372	704
MacDonald E B	37,005	6,852
MacDonald S A	17,297	
MacInnis R W	32,580	509
MacKay F C	45,636	1,194
MacLean S A C	17,942	
Mak K K H	27,934	135
Malkinson W H	53,433	5,713
Man P C Y	30,066	5,255
Manraj N	16,422	
Mar B	23,804	
Marlatt D E	28,372	524
Marshall S K	27,852	644
Mason J W	31,305	854
Mazer B	30,860	
McBride G	31,180	3,798
McCullough R A	19,148	
McDonell D A	21,238	1,343
McFadzen P C	7,886	
McKay G L	30,772	5,679
McKay J M	34,907	3,055
McKenzie B D	18,114	
McKeown J	67,095	26,522
McLean D C	15,839	10
McLean E M	22,785	161
McMahon B A	32,345	20,949
McNair J F	15,295	
McRae D G	32,325	
McRae G B	40,403	1,534
McReynolds W P	62,686	572
Mellor I K	19,698	803
Middleton H R	36,406	6,440
Miller S	41,415	
Miller W D	34,076	1,330
Minnion P G	30,936	1,772
Mitchell E C	18,815	
Moore K F M	20,158	
Muth N D	19,848	
Nelson C D	52,087	2,806
Nescar V J S	16,567	
Nickolchuk L M	15,439	
Nienaber J M	24,954	
Nikolich M	2,267	
Paddon H	18,095	
Parrott B J N	31,413	859
Pasztor M L	32,171	
Paul N J	41,967	
Perez De Tagle O G	37,346	280
Picard R A	30,018	2,113
Piccinin D M S	29,325	27,544
Pietraszek E T	36,771	1,853
Poushinsky N W	9,775	182
Purdue R N	37,906	
Quayle M A G	18,464	
Ralston D E	32,119	2,613
Rattenberry E R	17,013	
Rife P F	15,674	
Robbins S P	18,735	
Rogers P	20,289	
Roueche K L	29,859	1,391
Rucki J	29,445	740
Rudolph L	16,921	
Rusman J	17,667	
Sam R M	15,150	
Sandve G P	36,538	129
Santosham T V	36,406	1,910
Scambler E	16,455	
Schoorl F A	15,605	
Schultz R D	32,171	551
Scobie G W	24,786	3,319
Seltzer P A	22,068	
Shave D A	5,357	
Shaw C L	34,631	815
Sheehan S J	36,427	
Singh H	54,859	2,114
Sivertson L E	48,439	5,374
Skakun E C	17,570	
Smallenberg G A	52,971	4,629
Smith K G	36,100	4,987
Sorel E J	33,524	939
Stanaitis R	21,167	223
Staranchuk J	12,788	
Stewart F J	19,578	
Strauss I E	25,991	
Sturrock W J	16,154	
Suen S	16,874	
Thomas E J	18,144	3,765
Thomson J L	30,147	3,391
Tillein E A	21,780	
Tompson A E	19,616	
Tourangeau G E	17,126	
Track M J	29,008	1,575
Travers B J	1,744	
Truax K L	3,976	
Ubungen C S	17,962	
Uretsky J	32,987	7,358
Urlacher D G	15,553	
Vachon B L	16,939	
Vaillancourt J P	5,545	
Van Dyk J	17,874	
Van Vianen J I	15,062	
Vasanji N	16,591	
Vincent L L	30,769	822
Von Hagen H	24,481	1,270
Walker J R	27,491	
Walker S N	30,100	7,857
Walton D B	35,708	5,398
Warburton B E	43,296	1,147
Warburton F C	30,136	5,201
Weir G R	35,636	
Weise L	4,185	
Whitaker R A	38,414	179
Whitters J E	26,608	1,343
Whitworth I D	28,602	
Wiens E G	35,026	146
Wight C	45,828	2,038
Williams C	16,366	
Wilson J	28,580	
Wilson L L	18,762	
Won F	16,183	
Woo J	29,829	
Wright A T	25,967	108
Wright D G	29,777	4,602
Wunderlich N A	16,320	
Wypkema P G L	24,475	887
Zuyderwijk J	26,883	1,616
Transfers, other ministries	7,927	6,999
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		19,682
	6,751,593	476,471

MINISTRY OF INTERGOVERNMENTAL RELATIONS

	Salary $	Travel $
Gardom Hon G Minister	32,306	16,900
Matkin J G Deputy Minister	75,568	10,053
Smith M Deputy Minister	68,371	15,707
Agent General (non-Canadians)	32,716	
Axford D C	42,003	306
Beattie J	18,759	536
Blair W A	27,922	1,279
Bleckmann U	15,778	
Botje-Jones A	28,378	205
British Columbia House (non-Canadians)	108,257	
Chan L M	22,770	
Chaperon R T	1,425	
Crawford J	22,906	
Crossfield J M	16,056	
Cumminger E L	14,848	
Curran C E	18,123	1,068
Denbigh L R A	16,705	730
Devine S M	24,534	
Dickson K M	23,911	
Diemer C	18,082	
Evans-Atkinson E	42,931	419
Eyford C D	12,848	
Farley M E	5,452	
Feldmann D	25,278	
Firth G I	19,148	
Gregory T A	5,324	505
Guild S D	18,587	
Gwynne M	29,757	887
Hampton D R	13,340	
Hanlan P A	22,572	
Hansen D E	23,571	
Hart A H	34,650	11,732
Heap P C	44,401	2,191
Hick W A	40,464	7,633
Hincks A	5,484	
Koyl M C	5,800	
Krasnick M	69,651	5,772
Kuhn D B	10,859	
Laity N	734	
Lillico R N	36,918	1,693
Lovett D K	36,687	1,685
Maranda F B	22,655	
Maze L	5,787	
McLean T	23,859	
McNally W	16,904	
McPhee D G	41,304	9,891
Mercer W	43,084	570
Morris D D	17,096	212
Plecas R S	54,763	2,732
Ramsay J B	4,026	
Reser D C	8,848	
Rowbottom B A	16,640	5,992
Rutkauskas L	31,099	337
Scharbach L A	13,736	
Sherwood S	17,482	730
Smart W R	43,692	22,029
Smith H M	3,682	
Stephen S M	38,108	2,171
Tarnow N M	52,676	5,589
Tregear S	1,967	
Vance K C	5,800	
Vander Haegen L	4,846	
Vice A	41,304	2,773
Webber L F	10,903	
Whitton R	15,897	420
Transfers, other ministries	*(32,044)*	*2,707*
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		32,140
	1,637,988	162,180

MINISTRY OF LABOUR

	Salary $	Travel $
McClelland Hon R Minister	20,144	9,670
Heinrich Hon J H Minister	12,162	3,522
Cameron D H Deputy Minister	75,567	2,596
Aaron B	33,981	3,993
Abbott M A	3,887	7
Ablett D J	31,835	446
Adkins D R	33,972	983
Adkins K G	31,657	275
Ahrens M L	4,331	
Akam L H	26,629	3,099
Albertini K E	66,472	4,236
Almgren R G	55,520	5,512
Amirault V H	34,533	2,819
Anderson B S	50,120	4,771
Anderson E S	7,473	
Anderson J R W	35,230	3,114
Andison A J	19,568	2,079
Andrews J P	7,517	
Anhofer B D	9,522	
Anset-Beale F	34,676	4,596
Anthony T M	16,356	2,145
Arboleda L	17,324	
Armour C J	509	
Armstrong B L	29,108	10
Armstrong G E	32,216	149
Attenborough R	32,157	456
Auerbach W I	44,796	5,745
Austin H	5,556	
Ayinde A	25,454	3,347
Aykroyd C D	38,052	365
Azad R S	36,420	3,569
Babul N	14,211	169
Bagot J M	649	
Bailey D	945	
Bailey E B	12,756	
Baker D G	15,309	122
Baker L	3,968	
Baker M R	17,525	78
Bakker C J	17,238	
Baldwin D E	6,059	7
Ball I M	14,299	3
Ballantyne E L	24,156	547
Barbeau P A	16,225	94
Barker C R	31,467	288
Barley R S	31,476	3,544
Barnett B	17,266	
Barnett L E	9,850	756
Barnett R T	21,342	1,891
Barrett J	43,368	89
Barrows R A	40,781	1,001
Barr-Thompson V	21,664	217
Barten R J	18,054	4,891
Bartlett K J	565	
Barton M S	31,520	91
Baston D E	31,567	
Bauerle H J	26,265	
Bawa A	17,167	
Bawa N	14,334	
Bawtinheimer B G	6,195	862
Bayles D L	15,984	
Beattie J	519	
Bebington A L	17,307	
Beeby W I	38,552	3,189
Bell A B	31,638	
Bell D J	592	
Bell D R	37,296	1,328
Bell E	6,195	849
Bell W H	11,499	
Bellman L R	37,897	2,746
Benson J M	3,887	
Bergstrom K	31,496	2,038
Berkes L A	29,775	3,785
Berrouard L	17,940	
Berton R	33,242	5,731
Bewley M C	16,020	4
Biagioni P D	4,417	2,052
Biggs G W	36,709	2,464
Binns B H D	12,806	277
Birnie J	28,937	589
Bishop D A	30,375	1,879
Bishop L M	17,268	1,125
Bishop M D	35,284	374
Black A E	65,493	2,536
Blackwell D L	20,796	583
Blackwood R D	3,241	652
Blair D E	6,160	489
Blair J R W	28,871	357
Bond B A	17,263	
Bondy J C	792	
Bone R F	69,493	1,455
Boness G K M	39,828	4,477
Booth K J	15,245	
Booth M D	27,075	4,216
Booth S A	31,732	4,434
Bosence B	18,503	977
Bosma N	31,467	156
Bostock R	31,216	
Bourrie V R J	17,137	2,036
Brach M L	16,048	
Bradbeer J E	33,893	4,952
Bradshaw L W	8,769	
Bragg V	12,671	
Brathwaite G C E	124	
Bramhoff T D	18,054	
Branter F	26,257	329
Brassington J	6,195	182
Bray M B	15,932	
Brayley I S	7,553	
Briggs R J	32,521	192
Brodie E M	18,321	2
Brodie G A	25,243	
Brown D L	905	
Brown L M	17,033	
Brown S W	22,802	106
Brown V L	4,444	
Bruce D E G	28,862	294
Brugger W	31,819	31
Bunn R G	29,220	899
Burdett M A	17,596	
Burns S M L	1,594	36
Burton A G	36,924	360
Bush G A	18,077	
Butler R M	27,201	902
Buttar B A	7,925	
Butterworth H S	35,072	2,706
Byl S	204	
Byrnes L E	10,689	
Caisip E A	17,890	
Calado J C	28,996	1,124
Calderwood G J	39,828	153
Callow D W	4,450	
Cameron I	33,972	3,242
Cameron M J	19,148	
Campbell M	18,857	1,446
Campbell P	24,387	642
Cann D C	1,833	
Cannon J E	25,227	
Capewell J	8,180	1,072
Carl V R	32,023	3,761
Carragher W E	32,485	2,427
Carson K R	33,782	1,381
Casler K D	16,856	135
Cato N K	4,260	478
Chamberlain K	15,081	4,741
Chambers L P	24,874	127
Chandra J	15,902	
Chapelas J A	51,562	2,560
Chapman M M	6,468	
Charlton S D	34,633	944
Chartier J M	10,711	
Chisholm M R	17,186	
Chisholm V M	17,602	
Chiu S S	24,624	
Chiz D	24,688	1,778
Cho L G	18,005	172
Chow J Y	16,365	
Chow M J	3,018	
Christofferson R A	31,476	448
Chung L	25,232	
Churchill S L	17,926	
Clancey C	16,423	
Clark E	32,297	3,270
Clark E A	33,981	3,077
Clark J A	571	
Clark L G	3,777	
Clark M W	39,772	
Clark N H	36,441	
Clark R E	12,994	
Cline B	5,605	
Close M V	15,242	1,737
Clutchey L M	14,104	
Coell N S	18,802	
Coffey C	17,924	
Colburn G W	32,126	466
Cole B W	51,192	1,213
Collins B L	13,672	
Collins S	7,567	
Collins S W	33,981	2,873
Colosie S S	32,754	18
Connors J H	4,710	
Cook J E	35,377	6,190
Coombs R M	31,435	1,751
Copeland K R	30,170	2,601
Cormack W R	9,119	
Corrigal R B	35,183	2,436
Costella A	30,675	338
Coxe M E	17,109	
Coyne J M	31,735	930
Crawford A E	16,680	110
Crawford B M	15,747	
Crocker T A	17,203	
Crook M	3,702	
Crosato S J	14,912	
Cross T W	31,433	495
Crossman D	15,373	
Cumiskey B	1,693	
Cumming H H	31,601	2,188
Cunningham H J	31,995	1,989
Cunningham J	11,429	
Currie V	21,885	235
Dacko R M	31,601	3,643
Dandeneau P A	24,389	980
Daniells S E A	14,701	675
Daniels G G	34,079	447
Dashwood B R	8,857	46
Davie P D	31,476	2,470
Davis P	6,195	532
Davis R A	16,621	977
Day J E	3,943	
De Leon B L D	14,554	
Dennis W H	37,897	2,228
Dettwiler D	31,995	94
Devine A P	48,768	5,480
Devlin E C	25,304	1,283
Dewhurst G D	32,120	495
Dick J	15,879	
Dickout N I M	17,952	
Dickson R N	30,940	1,548
Dodds T L	37,494	790
Don J S	38,723	4,207
Doney R L	6,541	745
Dorash T	15,978	323
Dow J W	25,992	3,009
Doyle P L	6,024	
Dressler H R	15,816	
Drew C A	16,391	107
Dring A H	32,120	4,178
Driscoll P T	45,018	3,934
Drougel S L	16,759	
Ducharme C	22,545	
Dunning D J	17,697	
Dusseault U	15,879	
Dutcyvich E	32,745	4,878
Eason F W	31,592	1,038
Easton G E	6,557	2,569
Edelman N M	29,299	2,897
Edgett J R	56,696	15,200
Egan L L	30,940	5,331
Elchuk K G	40,317	2,253
Elford L	3,417	
Elliot G B	31,635	2,797
Elliott S	13,132	
Engler W	34,116	189
Enwright R J C	34,543	1,296
Ernst H M	8,517	241
Espenhain A L	27,845	2,078
Evans D	18,588	
Fagerlund R J	34,533	139
Farmer M E	25,372	1,432
Fayle R E	16,328	351
Fedy R A	30,549	9,563
Fehr R G	26,608	306
Ferguson C	16,699	118
Ferner G	15,563	9
Ficzycz P T	24,029	522
Finch C J	27,870	1,670
Finlay H S	31,520	28
Fischer I E	24,736	2,491
Fleming W W	31,979	958
Flesher W R	48,318	3,935
Fletcher E A	34,046	156
Fletcher R K	6,462	
Florendo B	30,335	391
Floyd C E	13,631	128
Foley B W	66,212	3,073
Foley C J	28,259	359
Ford B	15,022	
Foreman E R	38,734	5,358
Forgie S L	17,940	
Forrington J W	31,467	2,279
Fowler M	15,836	
Frame A E	15,609	
Francis S A	7,708	1,814
Franklin H L	19,965	1,652
Fraser D C	38,563	4,522
Frenette S J	21,987	
Friesen B	18,924	
Friesen H K	32,120	44
Fulton C	15,075	320
Fung M	1,386	
Funk H E D	32,094	
Funnell P M	17,638	
Fynn R M	31,698	1,499
Gabbs G J	17,665	2,393
Gagne M N	5,414	
Gallagher G B	384	
Gardiner T B	31,467	40
Garland P A	19,103	

MINISTRY OF LABOUR—Continued

	Salary $	Travel $
Garnsey R C	18,921	177
Gauthier E	15,660	
Gautier R	2,173	
Geddes F G	51,562	3,567
Geddes L W	1,740	2,097
Gelinas T E	15,390	
Gellately D G	6,195	1,323
Genaille D	15,611	
George G A	36,924	1,834
Germaine R L	56,682	115
Giardini M F	30,850	2,103
Gibbs C A	5,051	
Gifford B T	29,944	1,509
Gilmour C M	56,179	2,666
Giuliano M E	18,797	11
Glemnitz P F	27,767	4,194
Glew W H S	33,981	1,584
Gobolos G R	26,790	25
Goff B J	52,933	2,588
Goldrick P M	16,292	4,488
Goodliff I	16,877	
Goodman L	23,106	2,033
Goodmanson C M	17,831	20
Goodmanson M J	11,268	
Goodwin G P	2,907	207
Gorkoff V	15,164	7
Gower D L	17,066	
Gowland R	33,972	126
Grady M F	37,887	8,319
Granger S A	25,042	2,733
Graves V I	34,522	2,340
Gray R J	63,874	16,085
Green B J	2,537	137
Green D J	24,735	907
Greenaway P	32,722	4,923
Greene V J	49,222	13,248
Greenlaw B	29,304	52
Greenwood B	29,375	1,520
Greenwood J R	31,476	1,119
Gudgeon K	25,870	155
Guilbault M	39,494	2,058
Guimont M A	9,817	321
Haas S B	18,184	
Haase J W E	31,601	3,566
Haggarty D	36,745	1,948
Hailes N T J	31,151	3,889
Haines G H	27,588	2,233
Hale B A	30,271	3,379
Hale M G	30,170	2,131
Hall C	27,972	3,630
Hall D	16,428	83
Hall E M	17,998	
Halligan F	34,541	2,629
Halusiak C G	22,082	200
Hamann L L	15,748	
Hameluck E F	28,128	2,445
Hamilton F M	15,637	
Hansell H	36,554	164
Hardisty S I	8,053	7
Hardman M G	37,427	2,188
Hardy L C	20,630	707
Harford J	1,271	
Harknett P	17,322	7
Harney L G	11,176	
Harris C G	16,384	
Harrison C D	11,180	
Harrison C L	17,267	
Hartshorn G R	38,676	1,062
Hastings L	15,974	
Hastings N J	30,750	1,258
Haugan E M	22,614	6
Hawkins M T	3,060	
Hay B M	17,332	
Heagle E W	36,924	926
Healey N A	33,983	237
Hegan F E	19,960	
Heidelbach J	38,595	9,936
Henderson B	16,870	
Henry O M	17,866	
Hesford L J	25,169	2,269
Hesketh P B	35,403	1,873
Heywood C G	59,492	15,166
Hick V F B	13,353	946
Hickman C A	8,094	
Higgins R S	27,489	510
Hiles C A	15,315	14
Hillian S J	24,922	3,854
Hinton M	7,496	
Hodgetts I	26,230	164
Hoffman R J	34,676	1,285
Hoffmann M	3,983	
Hogeslag B L	1,131	
Holm D	16,156	69
Holting P A	4,417	954
Hooson A E	31,770	690
Hope G M	34,954	3,896
Hopkins W J	31,476	97
Horvath J E	23,804	854
Hoskins H	17,559	
Howard L J	17,037	
Howells M E	34,237	378
Hudson B L	15,320	
Hudson H	31,222	2,544
Huebner H D S	38,723	3,473
Hugh R J	31,979	966
Hughes K T J	45,130	1,280
Huhtala M H	27,036	407
Hume D J	5,900	
Hunt D W	18,677	440
Hunter A	17,228	
Hunter M E	18,762	
Hunter R G	31,467	1,257
Hutchings D S	1,947	
Hutchison T F	38,634	4,951
Hutton E	36,564	1,220
Hutton I A	17,832	134
Indridson R S	37,131	9,458
Ingram I M	37,131	
Ireland O J	17,758	548
Irving D J	17,316	
Iverson V D	15,236	
Jackson B J	34,066	1,485
Jaffer G	24,624	
James S J	27,852	332
Jameson M C	16,182	
Jamieson J P	31,142	1,105
Jang L	16,092	
Janzen V P	31,867	2,422
Jarvis D B	6,503	
Jasper G J	15,772	408
Jay I D	31,995	3,218
Jennings S P	32,352	201
Jensen H	50,661	14,132
Jensen J L T	1,703	
Jessen K H	31,601	2,303
Jickling G W S	38,979	1,052
Johima H F	15,817	4
Johnson D L	3,596	
Johnson G J	19,016	2,267
Johnson J H	31,881	224
Johnson K D J	30,104	6
Joli L	33,377	1,343
Jolliffe K D M	18,074	623
Jordan J D E	29,532	6,383
Joys L L	4,180	
Judd M S	17,825	192
Kaminski K S	16,084	64
Katz A D	42,772	14,587
Kaulback I M	17,562	
Kay C	51,255	1,322
Kaye K	50,416	2,796
Keeping F L	16,418	
Kelleher S F D	73,481	3,844
Keller L E	27,188	1,278
Kelly I A	54,119	11,092
Kelly K K	33,274	2,096
Kelly W R	39,828	3,988
Kemshaw P A	17,058	504
Kennedy C B	16,442	302
Kennedy T J	23,957	1,888
Kent L	2,591	
Keogh J N	29,496	5,498
Kessel G E	28,530	453
Kidd D	4,048	1,668
Kilburn G P	17,457	16
Killeen S J	36,453	18,076
King G R	15,790	1,483
Kingman L A	38,609	4,867
Kinnaird C J	12,656	
Kirschman S A	17,785	644
Knight A E	27,404	603
Knight M C	7,291	
Knight P S	24,283	1,620
Knutson V M	31,975	1,535
Kobe N	16,896	
Koinoff S J	39,443	1,604
Konrath M A	11,485	
Koper J A	19,594	
Kopplin G D	5,479	
Korstrom F	16,981	627
Kosteckyj B	41,568	858
Krauza L J	17,335	
Krell R D	16,621	794
Kucherka R A	34,079	
Kunze B A	17,942	
Kurtz E P	40,616	1,208
Kutzner I	19,414	
Laing M	17,562	
Laliberte W	14,692	159
Laminski J N	44,708	7,427
Landrath E A	16,118	
Langill L R	38,676	
Laporte P G	23,874	1,297
Lavallee F C	18,753	272
Lavender V	34,541	1,718
Law J F	36,596	183
Lawlor C	285	
Lawrence A D	28,406	4,530
Lawson G W	53,976	3,596
Lawson J D	31,467	
Layne A S	26,508	
Layton C W	31,466	1,944
Leadbetter D B	31,877	536
Leathers M J	3,607	
Lee J C	41,166	559
Leevers M S	31,979	1,246
Leitz L	15,539	
Leksen F G	31,467	527
Leonidas G C	29,232	
Lerman S L	3,803	614
Lessard D J	34,541	102
Lessard T	26,240	3,192
Leung A C	18,465	
Lick D J	16,387	479
Lightfoot C	22,064	2,037
Lilly V E	32,120	2,269
Lim P A	24,074	993
Lindgren D L	22,114	
Lindquist N E	10,734	445
Lippold R P	29,389	2,398
Lipsack P J	22,221	1,904
Little A R	25,120	4,244
Lively J	707	
Lockhart L	7,525	54
Loerke L H	2,504	
Lofting J	17,886	
Logie L	16,150	
Long F R	47,427	9,734
Longmore P M	10,302	202
Longmuir C	16,081	
Longpre R S	51,572	6,964
Lowey L L E	17,168	
Luck A R	46,980	1,428
Ludwig M	12,073	
Lukyn P A	17,031	
Lumley J T	2,486	
Lundy A F	15,139	
Lussier V E	16,047	
Lyle G E	35,688	4,991
MacArthur D H	20,971	2,611
Pleasants D V	33,972	1,230
Plecas R S	1,495	
Poeschek G L F	29,133	1,804
Poirier S J	18,188	
Pommer V C	17,846	
Porcina R A	31,476	696
Porritt A C	9,176	
Porter D B	25,098	573
Porter J L	11,652	
Portigal A H	47,546	715
Prachnau P J	6,619	
Prendeville N	15,115	27
Price D L	2,266	40
Priebatsch P E	32,027	
Pritchard E M	10,525	
Propp W W	17,564	201
Prowal S K	22,294	332
Pryor N T	16,131	1,241
Purdy W D	44,784	3,064
Pybourne G	14,349	149
Quee J	29,127	612
Rainey G H	25,013	1,717
Rankel K	31,601	3,791
Rantucci M L	31,467	
Ravenstein K	28,073	493
Ray L A	18,810	
Raymond A M	39,537	3,065
Read A W	38,606	4,712
Reader R H	31,601	3,768
Ready V L	9,295	1,596
Reddick B A	40,101	1,116
Redhead A T	12,741	
Redmond M V	24,011	1,313
Reed D M	7,525	34
Rees A J	35,442	377
Reichel H P	31,476	1,051
Reid A	36,816	1,607
Reid D	39,893	9,148
Reid J E	17,321	
Reid M M	16,309	
Reid S P	26,012	2,688
Reitsma M G C	31,979	1,858
Reynolds E	16,819	432
Reynolds K M	32,240	139
Ribecco J	5,931	
Richardson D	17,823	567
Ridley A E	16,320	
Rieck P R	17,556	
Rill L L	19,682	
Ritchie S	16,197	
Riva A M	17,437	

MINISTRY OF LABOUR—Continued

	Salary $	Travel $
Robb E A	17,125	
Robb M F	17,024	
Roberts E C	31,601	3,769
Roberts L C	6,651	
Robertson A M	31,467	12
Robertson B W	32,200	153
Robinson D H	5,195	
Robson R L	31,380	686
Ronse E J	29,795	5,328
Ross A J	27,650	1,160
Ross E	31,592	3,990
Ross E B	12,646	
Ross T	3,114	
Roussinos L	32,754	4,330
Roy M A	23,886	487
Roy P G	28,415	2,641
Ruccius E	15,609	
Ruffee G E M	6,195	315
Ruffell S M	22,019	
Rusnak G J	15,814	
Russell D G	46,569	4,581
Rutledge B J	18,184	133
Saggo G	17,167	
Salter E	17,282	36
Salter M M	38,718	3,349
Salter R A	28,064	2,600
Samson N W	36,829	518
Sandahl N S	34,116	6,422
Sands H M F	31,476	2,409
Sanger L J	4,502	
Santano L	34,541	2,266
Sapers S A	15,072	
Saretsky J M	34,307	1,520
Sargent S J	32,038	1,377
Saunders T L	11,057	158
Sayenchuk C A	8,263	81
Scanland M E	1,694	
Schaber R J	17,171	4
Schaeffer I W	38,676	837
Scholten M	16,960	
Schuyff J	38,312	1,546
Schwarz H W	48,576	2,366
Scott P	848	
Seip D	8,208	
Selkirk I	16,133	1,122
Sequeira V R	18,930	
Seward W C	31,565	
Shantz C	25,226	2,601
Sheen P R	50,631	2,107
Sheng R Q	26,102	711
Shepherdson D K	32,485	6,569
Sheppard T D	27,989	2,045
Shillington V J	15,330	
Shipman J M	19,310	123
Shori M A C	31,467	853
Shuffler D O	31,361	4,494
Shuster R	15,957	
Sills T D	12,928	1,168
Singer J	5,210	
Sisterson M	16,087	
Skubiski J M	24,581	1,147
Small J H	39,375	3,065
Smalley D W	4,013	
Smith J A	45,062	
Smith M E	4,581	
Sollis R P	55,862	7,271
Somjen G M	74,456	1,526
Southwell S V	20,642	
Spicer K E	31,760	1,311
Spinelli J	6,188	
Spotswood D	16,147	558
Sproule H	16,607	
Sproule J F	31,433	142
Sproule-Jones L L	4,532	275
Sproull H R	31,725	975
Sprout J M	17,780	893
Stackhouse S	55,862	6,999
Stadler L J	31,566	435
Stanton P D	32,515	1,009
Stapleton M M	31,790	128
Starratt D F	23,150	2,438
Stav J A	31,467	155
Stea R A	39,375	8,942
Steele P M	20,819	832
Steven K	16,329	95
Stevens E P	24,121	2,789
Stevens G W	29,500	1,789
Stevens R W	16,349	12
Stitt B A	20,935	
Stoll P A	32,243	2,222
Stone C F	16,798	2,603
Straatman S E	4,193	
Strachan A	16,621	959
Strongitharm G D	44,819	3,278
Sundquist S A	18,184	
Surine D E	13,412	
Sutton S Y	17,306	
Swendson W B	32,110	1,216
Sylvester O	42,464	2,465
Tasker N A	721	
Taylor C E	22,604	
Taylor C M	33,805	414
Taylor S	16,025	22
Taylor S	16,045	
Taylor S M	12,104	
Tejpar R A	21,932	
Terlson D	8,685	
Thoem V M	5,975	244
Thomas P J	36,587	1,417
Thompson E	33,255	1,782
Thompson J B	8,992	
Thompson S G	16,053	1,725
Thorsen D E	32,620	2,420
Threlfall P G	29,756	5,646
Titterton G	29,124	59
Todd J D	18,936	
Todd K M	15,308	
Tooby V K	3,968	7
Torrans W S	33,981	3,285
Tournier J	792	
Tracy P A	17,668	44
Trifunovic V	16,177	51
Trudel D L	15,642	45
Tugade T A	17,559	
Turnbull J G	36,451	3,936
Turner M L	39,985	3,236
Tuson, C A	15,801	
Tuttle, R M	31,476	404
Tweedie, R M	35,743	1,075
Twilley, S F	15,681	
Twine, B J	16,945	
Upton, G N	24,859	1,388
Van, B	27,165	1,126
Van Der Horst, J M	31,725	72
Van Wilde Rode R	4,005	
Vance, P	24,091	651
Vandyke, P M	25,442	676
Venables, E H	16,439	
Verboven, B I	24,212	3,759
Viereck, L S	36,837	4,191
Vilim, J	31,522	1,540
Villeneuve B M	817	
Walkden, H T	31,476	724
Wall, H	16,396	
Walsh F A	4,839	39
Walter, D L	15,450	
Walters, R M	17,891	
Wanless, G R	31,472	2,555
Ward, G A	46,846	276
Ward, P M	1,415	
Wardstrom, G C	31,606	
Warner, R B	17,891	
Warren, J M	17,293	4
Waterston, J E	51,562	6,351
Watkins, W L	17,792	1,156
Watters, W C	34,106	2,830
Watts, J J	38,676	2,818
Watts, S	31,516	3,955
Webber, L F	3,969	
Webster, D	22,280	
Weeteringen, L	27,280	
Weir, G R	31,995	7,059
Wenschlag, J C	24,188	1,654
Wensler, A	27,303	1,982
Weston J M	1,070	
Wheatley, P A M	1,936	
Whelan, O	16,440	652
White, J E	31,476	6,581
White, K G	36,630	1,642
Whitehead, S D	15,435	4
Whitely, S E	8,652	
Whittingham, B F	19,999	429
Wick, J M	16,693	
Wiebenga, G	16,263	
Wilde, R J	32,120	906
Wile, C A	7,396	
Williams, B	3,757	92
Williams, J	36,605	2,593
Williams, R F H	38,676	164
Williamson, J A	25,955	171
Willis, A	28,237	5,755
Willis, C R	24,629	921
Willumsen, K B	34,541	3,901
Wilson B G	1,843	
Wilson, C E	24,618	4,269
Wilson, E J	34,541	806
Wilson, G I	31,566	1,373
Wilson, L E E	16,092	
Wilson, L G	18,250	
Winnig, R A	35,924	5,030
Winter, L J	16,731	
Wong, P Y	15,621	92
Wong, S	27,444	
Wonnacott, W H	40,101	1,336
Woo, D M	11,811	
Woo, R M	17,159	
Wood, E W	38,644	3,139
Worthington, J	27,088	332
Wright, J R	17,859	452
Wright, T J	34,106	3,610
Yannuzzi, G	20,048	72
Yerbury, T P C	27,538	5,765
York Debora	553	
Young, N M	5,210	389
Yu, H	20,165	
Yu, V	28,448	342
Zdancewicz, E F	29,267	552
Zehanoviz, L	16,918	352
Zurwick, E C	37,728	2,697
Transfers, other ministries	424,387	19,732
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		767,600
	22,727,999	2,060,408

MINISTRY OF LANDS, PARKS AND HOUSING

	Salary $	Travel $
Brummet Hon A Minister	20,144	7,437
Chabot Hon L R Minister	12,231	6,934
Johnston J C Deputy Minister	71,988	4,769
Abel D V	23,016	
Abel H A	26,657	1,854
Abraham E A	9,822	100
Ackerman D	4,898	
Adair T	7,129	
Adam M R	9,274	
Adamo V	20,305	861
Adams A E	4,782	34
Adams A L	3,677	
Adams E M	7,584	24
Adams K A R	27,499	
Adams P C	4,278	
Adams R P	6,383	
Addison J R	24,185	1,460
Adye M M	10,611	
Affleck J	31,243	
Ahrens R H	67,676	[illegible]
Aikins A	23,667	40
Ainscough S	38,922	944
Aitken S C	10,919	
Albon A L	22,306	469
Albrecht M	2,905	
Alexander B	24,413	918
Alexander D G	43,344	
Alexander L G	616	
Alexander M J	8,337	
Alexander R	15,965	
Allan R	2,954	
Allen A	20,239	
Allen B J	1,787	100
Alley A C	18,603	2,581
Allinson H H	21,895	
Allman P D	23,521	
Altenburg A	15	
Alwood H L	8,147	
Andersen A H	7,796	
Andersen G M	12,398	
Anderson C A	19,721	
Anderson E	7,456	
Anderson G J	14,607	447
Anderson J A	9,617	
Anderson J A	5,402	
Anderson J L	6,506	462
Anderson K W	23,728	1,105
Anderson R E	8,050	48
Andreou P M	26,965	266
Andrew D A	8,039	
Andrews L D	6,465	
Andrews S G	23,333	1,024
Andreychuk W H	29,498	1,426
Anhalt F	8,565	
Antifaeff V	5,622	
Antoniw G	3,642	
Anyan R	12,652	66
April F J	3,028	
Archbold G D	26,398	1,513
Arkinstall C	28,948	992
Arksey S H	15,074	78
Armitage W A J	66,356	8,445
Armstrong C	5,502	
Arnold B A	2,575	
Arnold W	16,486	
Arsenault W	8,718	
Ashe J A	14,553	
Ashmore S S	11,164	
Atchison S J	15,587	
Atherton I I	28,528	272
Atkins D R	2,596	
Atkinson C G	9,457	
Atkinson C M	7,663	
Attfield E A	23,983	
Aubry J A	15,900	
Auld T C	10,417	51
Auringer D R	25,101	104
Ausman D W	53,776	2,344
Ausman S A	30,181	
Austad R C	6,657	
Avram L L	19,262	424
Ayers F S	7,473	
Baadsvik M	19,858	
Bacon D W	30,047	1,266
Babk H	14,043	
Baich P M	6,147	
Baillie D	24,325	
Bains G	4,956	
Baker A B	18,275	
Baker B J	15,847	
Baker J	504	
Baker K W	36,348	2,837
Baker M L	27,160	434
Baker R B	30,304	4,406

	Salary $	Travel $
Bale S E	20,594	
Balfour N J B	6,150	
Ball S	3,052	
Bandi C J	13,841	
Banner L	12,299	
Barber S A	2,158	
Barbondy J	9,529	
Barclay K L	17,970	7
Barg B J	5,842	
Barnacle P J	3,419	
Barnard G W	4,725	
Barnes G R	49,090	243
Barnett N	10,810	
Barratt C J	21,809	
Barry G	23,615	
Barry T E	25,730	1,271
Bartsch M	24,436	
Bassett L F	10,729	
Batstone J G	3,914	
Battles R A	35,300	1,299
Bauer H F	15,174	484
Bawden S E	27,075	
Baxter B E	19,200	
Baxter F A	49,402	3,385
Baxter T G	23,841	
Beard D D	10,186	
Beattie B A	12,153	85
Beattie M R	23,361	267
Beck J L	3,744	34
Beck V	18,974	
Beckett J M	18,054	474
Bedford D R	3,675	
Bedford V	17,378	
Beesley K R	5,560	
Belcher J	753	
Bell B A	15,487	
Bell E	7,927	73
Bell J C	9,122	
Bell K	5,512	102
Bell P	12,794	
Bender R	18,500	
Benko B	17,164	
Benneke E	7,761	
Bennett C A L	32,569	823
Bennett F H E	2,155	
Benton D S	23,074	3,571
Benvie R B	2,870	
Berg F S	28,753	184
Bergen G H	12,860	34
Bergen W G	34,360	1,342
Bergin S S	18,374	
Berglund M V	28,124	1,715
Berney D R	10,034	
Bernier M	2,982	
Berry D W	43,751	357
Berryman C E	3,765	17
Bertoia C S	22,573	140
Bertoia F E	55,374	7,160
Bertram B L	12,758	
Bertram C F	18,239	
Bertrand J	4,494	
Best C	3,530	
Bethune M E	1,725	
Betz G G	24,547	629
Bicknell W S	19,953	249
Biggs G A	15,366	
Bingley T E	23,426	
Birtwistle R W	22,059	312
Bissett T J K	3,479	
Blackburn N O	33,679	1,161
Blackburn T A	5,673	
Blackhall P A	17,437	
Blackwell A L	7,745	661
Blackwell G E	1,753	
Blackwell P	4,406	
Blair K	18,734	61
Blank W	8,877	
Blaus R N	21,651	
Blinka W L	6,711	
Block H J F I	35,977	3,424
Blomquist E A	5,183	357
Blonde K D	18,691	
Blouw M	5,804	199
Blow D M	17,407	
Boas H K	48,408	6,108
Boates S	6,730	
Boback L	7,143	
Bocking M J	32,713	3,882
Bogner R J	9,095	
Boland A	15,800	
Boleen D V	22,320	
Bond L	17,373	249
Bones J G	42,808	3,659
Bonner C M	17,145	
Bono K L	16,683	
Bopp V K	33,345	2,815
Boppre J L	9,819	

	Salary $	Travel $
Borthwick D	22,840	
Bose R N	46,041	419
Boucher A K	35,815	1,281
Boudreau L H	26,078	3,377
Bourgeois B J	16,714	
Bowditch S H	4,309	
Bowyer-Smyth L	989	
Boychuk P E	19,290	141
Boyd B D	16,465	
Boyle C I	19,639	
Braaten G A	22,719	
Bradford L D	15,771	
Bradley C L	10,604	6
Bradshaw K I	15,609	65
Bradstock L J	4,420	
Brand K L	19,514	
Brandstrup E D	9,525	
Braybrook L K	2,706	
Bready N F	25,238	21
Brekke C A	10,721	
Bremner L F	17,750	
Bresse J J	21,376	
Bressette R	22,312	521
Brett G M	17,827	
Brett K C	15,872	133
Brewis J D	7,429	
Brickwood K A	26,575	
Brickwood P A	10,939	
Bridge A C	43,405	465
Brierley T H	24,255	2,793
Brierly W C	9,454	11
Briggs G L	19,318	
Briggs J	6,839	
Briggs T	4,865	241
Brodie R	43,862	6,085
Broome G A	32,702	1,563
Broughton G C	16,058	
Brown D	3,934	
Brown D W	29,119	1,145
Brown E	12,342	
Brown F J C	404	
Brown H A	13,273	
Brown J	2,045	
Brown K	13,673	
Brown K R	23,048	
Brown L	983	
Brown L H	24,263	329
Brown M B	3,494	
Brown S E	6,100	
Brown S M	22,789	
Brunning R A	26,363	1,723
Bryant A H	2,325	
Bryant P E	2,178	
Bryson R J	21,893	1,608
Buchanan C S	33,155	5
Buchanan D P	18,570	
Buchanan E	40,705	3,204
Buckingham R W	41,263	3,432
Budd B A	4,839	
Budd K H	18,918	
Burdge D	10,045	
Burgoyne B J	81	
Burkinshaw D W	11,058	746
Burnell D	6,249	
Burnett K G	9,378	
Burrows L H	25,043	
Burton D E	19,134	
Busch P	13,051	
Butchart D G	19,092	346
Butland F H	13,549	135
Butler D J	21,344	1,819
Butler D M	3,017	
Buxton P F	19,034	
Buydens G F	40,173	2,863
Byrne G K	4,775	
Byrnes W J	20,977	1,686
Caddell N C	22,797	249
Cain M R	36,096	388
Cain P H	10,960	
Caine G L	7,806	78
Cale I J	12,125	86
Cale R E	4,329	
Callaghan L H	13,968	
Cameron A E	29,772	1,189
Cameron J M	13,626	
Cameron W L	3,225	
Campbell A B	45,579	6,581
Campbell A E	4,336	
Campbell G A	21,327	102
Campbell J A	12,659	1,037
Campbell T L	17,496	
Campeau L A	33,518	2,119
Campion M O	5,111	
Candy R A	19,795	563
Candy R N	24,698	3,316
Canning W J	10,019	
Canova R P	24,214	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary $	Travel $
Canuel M	5,491	
Capron J	15,164	
Cardwell S E	4,190	348
Carere L D	17,883	
Carlson D L	22,364	
Carmean K	5,223	210
Carmichael N A	25,614	1,087
Carnegie M J	95	
Caron A	4,394	
Caron B A	9,109	
Carpentier J S	2,396	
Carr F D	33,735	140
Carr R G	24,513	51
Carrell L H	14,728	
Carruthers B D	14,150	34
Carruthers D M	33,679	1,300
Carruthers M K	20,756	379
Carson B	2,377	
Carson V A	14,825	11
Carter D W	18,818	
Carter J D	8,652	534
Carter J R	351	
Cartwright R	23,792	
Carver R C	24,100	
Cason C M	18,495	
Caterer L M	7,328	6
Caton M B	11,310	32
Cave L M	5,823	
Cavers I A	6,483	
Cederberg W	6,376	
Cessford M A	18,800	
Chabasiewicz S A	15,295	
Chamberlain J M	21,322	
Chambers S M	17,001	
Chambers W L	7,746	
Chapman D G	8,429	
Chapman J N	16,885	997
Charpentier P J	7,448	
Chasteauneuf A B	12,620	
Chater G D	19,986	12
Chater V G	1,935	
Chaytor K	11,297	23
Cheadle D	5,121	
Checko G F	4,325	
Cheek P J	18,326	
Chernenkoff C J	7,729	
Cherney P L	9,790	
Cheung H H W	6,401	
Childs A L	21,777	
Chin G	26,407	1,454
Chingee V L	1,457	
Chow D K	164	
Chow L	1,827	
Christiansen R A	4,986	
Christopherson H C	12,452	
Churchill D	16,847	
Clague C N	12,266	
Clark A W	14,799	
Clark D R	27,019	
Clark G Q	6,042	
Clarke A G	11,881	
Clarke A J	4,788	
Clarke B D	23,659	388
Clarke D L	11,530	
Clarke W V	9,982	
Clegg L R	19,838	
Cleland D L	16,222	
Coates D F	25,479	1,903
Coates R D	1,428	
Cockburn T C	36,736	438
Collier M D	3,747	
Colling R A	7,187	
Collins A B	4,506	
Collins B G	10,994	
Collins C E	9,550	
Collins M V	58,700	1,140
Colombo A F	26,255	1,233
Comeau G	5,380	6
Compton J	10,943	
Conarroe J L	19,317	
Congdon B E	26,334	
Conkey M A	458	
Cooke L C	27,631	
Coomber D	4,522	
Coomes C	5,407	6
Cooper G T	28,948	1,807
Cooper W P	14,428	9
Corby L W	28,619	245
Corley-Smith G E	10,249	93
Cornwell C F	9,883	33
Corra B A	5,627	
Corrigan K J H	26,796	
Costley M	5,408	344
Coulson U K	1,173	
Coupar R B	5,971	
Courchesne D A	16,877	
Court Y W	10,055	

	Salary $	Travel $
Covey G	4,642	
Cowan E M	19,148	
Cowie W G	34,719	
Cox S M	16,781	
Cox W S	9,210	
Craig L V	14,916	
Craven C	14,548	
Crawford C J	7,785	
Crawford H A	43,496	
Crawford H P	10,856	
Creber R J	41,620	805
Crighton J L	14,885	
Crosby S M	5,832	
Croy A J	12,284	
Croy G H	13,146	
Cruickshank B G	37,678	2,955
Csak F	4,606	
Csizmadia F	22,691	725
Csordas F	25,443	738
Culliford D	5,641	258
Culling W L	15,625	352
Culp C	6,106	
Cummings D L	9,834	
Cunningham D R	16,135	
Cunningham I S	18,656	
Currie A G	25,689	
Cushman R V	6,208	
Cuthbert J T	32,288	3,011
Cuthbertson J	5,907	284
Cyr M E	13,311	
Dagenais S	3,038	
Dagg J A	6,763	
Dalziel R R	37,833	6,631
Dammann O J W	9,721	
Danallanko W E	12,315	
Danbrook P J	18,260	
Danby S	6,703	
Daniells L M	17,255	
Daniels A	9,126	
Darlington W R	21,682	181
Datoff G D	26,890	646
Dauphinee I F	17,980	
Davidson B	26,892	
Davidson G W	23,883	620
Davidson J	14,142	3,059
Davidson J K	8,149	
Davidson S J	14,210	
Davidson W B	35,961	
Daviduk R K	31,430	
Davies I	19,205	
Davies K J	9,207	
Davies R I	21,744	
Davis B E	17,898	1,508
Davis D H C	28,347	262
Davis D J	17,070	
Davis E C	21,698	28
Davis R A	7,980	
Davis W P	6,366	
Dawson J R	23,593	245
Dean A E W	45,074	476
Dean M S	17,737	55
Deangelis M M	4,116	
Deborba A	16,313	13
Deering G	7,730	
Degraaf L G	22,678	58
Degregorio P G	18,949	
Delikatny F P	33,518	1,829
Delmonico R H	27,234	
Demers C B	18,163	
Demmon D	5,434	
Dennis J B	8,010	
Dennison D R	27,332	
De-Roche D L	18,343	288
Derek W R	1,544	712
Derick N J	23,781	356
Derita J	5,527	
Dery G A	41,532	680
Deschner J A	5,453	609
Desrosiers S A	18,275	
Deuling J	11,503	
De-Vink H	21,741	490
Devito D J	16,506	74
Dewitt D	20,648	3,801
Diamond D L	12,941	
Dibblee W	68	
Dick G	9,636	
Dick J	4,598	
Dick N A	17,133	
Dickey B E	5,360	
Dickinson G	14,294	
Dickson M E	17,891	78
Diehl R H	25,671	1,149
Dielissen I J	41,532	1,207
Diewert D	5,049	
Diewert R E	5,533	
Dionne C E	4,632	
Disney I C	6,144	

	Salary $	Travel $
Dixon B B	20,978	24
Dixon G C	17,608	
Dobbs J G	18,190	103
Dobbyn L W	20,048	
Dobell S L	6,219	
Dobie D	8,023	
Doggart W	20,048	
Dohan N J	2,717	
Doiron J L	6,912	
Dolha J A	21,763	
Dolson L E	7,527	
Donaghy R A	26,620	
Donald W L	15,042	
Donaldson B J	2,246	
Donaldson B W	682	366
Donecz E M	7,878	
Donnelly A R	15,724	
Donnelly C	4,320	223
Donovan V M	6,648	
Dorkin M J	15,642	91
Dornik A M	18,004	
Dorsey J P	2,462	
Doskoch J	24,795	
Douglas W G	26,520	
Down D	2,215	
Downer M B	18,286	47
Downey P A	28,577	
Downing J P	6,037	
Downs D A	4,614	
Downs M	32,249	1,588
Drake J A	3,883	
Drake L	2,844	
Drane G	20,159	
Drew F H	9,708	
Drewry G T	1,374	
Driscoll D D	6,935	
Ducan R A	7,705	
Duckers A L	18,741	
Dudley J M	19,104	
Dueck H N	27,178	196
Dueck K	6,343	
Dueck M	23,848	752
Dueck P	12,775	
Duff R G	28,340	162
Duffin T	410	
Dugaro R	18,918	
Duke J A	14,554	
Duncan D A	17,561	
Duncan R W	6,250	2,854
Dundas A	8,285	
Dunnett R C C	5,038	
Dunnett S E J	17,233	2,131
Dupuis A G	30,335	
Dupuis L	7,952	
Dupuis M H	24,843	
Durau M U	16,658	
Durham J G S	7,862	
Durocher D A	2,102	
Dussault C M	17,283	81
Dusseault D R	16,702	
Dyck B W	27,609	1,372
Dyck S E	15,099	
Dyer D N	18,663	
Dyer S C	17,552	16
Dykhuizen L K	15,840	
Dyll R E	4,730	
Edgell F G	54,846	4,032
Edlund D C	21,201	74
Edwards J E	703	
Edwards J W	27,083	
Egan J M	33,800	2,521
Egan J P	43,740	744
Egan P	16,500	
Egan S E	15,915	
Eggen D H	36,968	1,493
Egger L	10,711	
Einarson K D	24,363	709
Eisma C	3,132	
Elder N	28,478	523
Elderton V J	6,482	108
Eldred L M	21,743	41
Eldred P K	19,939	348
Elewonibi M	18,095	73
Eliason R	26,872	
Elliott C C	32,639	
Elliott V L	10,795	
Ellis D G	12,047	169
Ellis H E	18,171	
Ellis J M	6,011	
Emberton I	22,193	144
Eraut C B	14,878	1,274
Eraut M C	7,176	
Erickson B E	4,783	
Erickson C M	2,983	
Ervin G	3,335	
Esau M L	2,075	
Esmay A F	11,334	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary $	Travel $
Etheridge D	18,841	
Ethier L N	17,041	
Etkin A C	7,161	529
Evans C	13,453	
Evans N B	21,459	88
Evans S L	21,496	1,902
Everett J H	23,392	
Everton F J	13,669	103
Ewart D N	11,254	
Ewart G	7,394	
Failes S J	10,004	
Fairholm M D	5,503	2,104
Fairhurst D	4,918	
Falk K B	6,615	
Falk K J	4,901	
Fardell R D	8,797	
Farrell P J	1,709	
Farup T M	5,741	
Fast L	16,986	239
Fauville D A	25,737	1,983
Faye J E	6,518	
Fearon C	12,760	
Feeley D J	13,313	
Fell D J	27,069	
Fell S	16,920	952
Felts T L	11,048	
Fennell D	10,372	100
Fenswick N M	16,714	
Fenton S E	5,241	
Ferguson A R	2,373	
Ferguson D M	18,431	
Ferguson E A	24,154	92
Ferguson G R	27,695	756
Ferguson J E	7,903	61
Ferguson J L	28,412	1,041
Ferguson R J E	23,999	
Ferguson V L	24,384	1,393
Ferguson W J	36,841	191
Ferrero J B	24,154	
Fetterly L M	16,644	
Fiddler J	1,291	
Fidell R N	4,553	
Fielding G H	28,589	
Filbey D E	6,265	
Filliol L M	15,534	
Finch-Field E D	25,807	
Finck D J	3,962	
Findlay C	5,203	
Fisher G R	30	
Fitzpatrick M N	485	46
Flach R E	22,440	72
Fleming M S	6,543	
Floyd G M	23,104	378
Flucker P A	24,313	
Foottit M J	6,113	205
Ford D D	18,341	12
Forget T C	17,020	17
Forman D M	9,232	
Forman J G	4,547	
Forman S D	13,858	
Forrester S D V	25,362	2,308
Forster D J	10,799	
Forster K	16,059	
Forster P	24,402	706
Forster R B	8,007	
Forsythe C S	639	
Forsythe D S	26,426	543
Forsythe W J	31,084	4,224
Forte M	7,315	
Foster C C	4,038	
Foster J B	36,406	6,747
Foster M N	15,674	396
Foster W E	27,049	6,368
Fougner D	13,918	
Fox D L	23,915	
Fox D V	7,376	
Frampton M G	19,078	
Francis C A G	25,689	
Fraser D H	24,154	63
Fraser R J	8,741	
Fraser S I	15,016	
Frechette T D	36,581	724
Freeman W G M	5,902	
Freund B A	5,613	
Friend L A	6,470	
Friesen J D	10,896	126
Friesen J E	8,767	1,018
Friesen S	6,415	
Friesen T L	20	
Froebel B L	41,532	1,678
Froese D	15,359	55
Fry W C	33,395	605
Frymire D F	13,998	415
Fugler B A	21,994	286
Fullerton E A	19,560	142
Fulmore W	1,162	
Funk J M	17,631	
Furneaux K A	5,349	
Furniss W B	596	
Gabriel P C	25,302	
Gain T S	23,707	218
Galbraith B G	16,990	
Galbraith G	7,016	
Galbraith V A	6,578	
Gale D A	4,856	
Gale G	7,677	
Gallagher A	4,905	
Gardam C W	13,153	
Gardner L E	6,231	
Garner D	25,010	1,741
Garrett S I	18,298	
Gaudart R R	10,255	107
Gaudaur H L	17,610	
Gaudette R W	28,079	
Gaudry L D	957	
Gautier L J	1,015	
Gautron T D	4,250	
Gerbrandt J D	44,439	237
Gergely S L	13,415	12
Gibbons W M	17,972	92
Gibson B D	2,255	
Gibson T D	3,161	
Gidlow T R	10,831	
Giesbrecht K O	8,937	
Gilbert C A	18,236	
Gilbertson O	11,632	
Giles B D	7,916	
Giles K T	6,661	
Giles R A	9,143	
Gillett G E	21,002	302
Gillette E	15,438	373
Gillette L M	18,839	358
Gillings J W	47,982	4,568
Gillman J	4,920	
Gilmour R F	42,288	361
Gilmour W J	27,047	
Girard M J	27,421	1,183
Girard S L	4,554	841
Gislason T V	4,664	56
Gladstone W	1,955	
Gleeson G E	36,723	1,476
Gleeson K M	3,544	
Glinz G K	10,204	
Gluschenko J D	877	
Gluschenko P F	22,819	281
Goddard M E	48,127	6,945
Goddard P A	6,652	194
Godfrey L M	12,498	
Godin M	15,277	
Goertzen D A	25,064	544
Goertzen G P	6,481	
Goertzen R	6,514	
Goldsmith K A W	12,746	
Goodchild R H	26,816	
Goodsir M A	19,387	23
Goodwin A D	21,048	
Goodwin D E	18,239	
Goos G	45,313	1,528
Gopp L H	1,931	
Gorby L A	4,421	
Gorby S W	7,797	
Gordon J B	22,268	6
Gordon L B	16,438	
Gorkoff S P	23,876	619
Gorsline M T	5,675	
Gossen L M	8,897	34
Gough D G	40,283	1,602
Goulet D M G	8,137	
Graham C G	8,492	
Graham D	6,825	
Graham D A	4,068	
Graham K	6,983	
Grand N J	18,266	
Grant B A	22,629	24
Grant K	7,035	
Grant K N	23,097	3,508
Grant S R	14,757	17
Grass A L	24,160	287
Grass J	11,416	210
Grassi P	27,209	
Gravel M L	20,496	
Graves P E	18,233	37
Gray C O	65,162	15,848
Gray J M	23,199	
Green A A	15,824	
Green D E	40,740	4,651
Green D W	4,972	
Green E C	6,536	
Green M R	8,287	
Greenfield D W	19,147	
Greenwood K R	2,520	
Greig R	4,476	
Griemann C A	2,458	
Grierson R J	26,195	
Grieve V R	7,080	
Griffin D P	27,140	1,759
Griffith D H	25,472	402
Griffith J M	26,131	
Grifone R D	4,352	
Gronych S	3,470	
Grosul R A	4,900	
Grove P J	41,592	1,785
Gudbranson G	13,845	
Guenther L	4,450	
Guenther R W	15,128	
Guizzo N G	10,546	
Gunderson E L	41,021	6,340
Gunn D	2,417	
Gustafson N G K	40,510	
Guyader D B	2,306	
Gyger M	1,002	
Haas D	5,597	
Hachey E	18,113	
Hack B J	17,553	480
Hackle S	18,732	683
Hadland A A	41,184	4,198
Hafey G A	2,105	
Hafstein C E	5,850	
Hafstein L M	17,498	743
Hagglund W E	7,109	
Hain S E	11,764	
Hales R A	12,465	
Hall G A	16,247	294
Hall J T	52,455	3,627
Hall K M	35,581	927
Hall P	1,348	
Hallam M A	26,095	1,719
Hallett C V	11,948	
Halliday L	7,017	839
Halliday N A	33,390	
Halliday R L	6,884	
Halstenson J H	11,187	
Ham S	2,869	
Hamerston R	2,420	
Hamill A G	17,105	75
Hamilton H A	29,989	
Hamilton R L	1,383	
Hamilton T N	25,002	311
Hamlan R R	18,874	701
Hamm V E	47,467	1,955
Hammond C C	30,971	2,501
Hammond K A	8,050	
Hammond K E	2,404	
Hampton S	8,593	
Hancock K	24,445	
Handysides S I	27,183	122
Hanen I N	1,789	
Hanen J	8,183	
Hanlon D	5,924	
Hanlon R G	8,750	32
Hannah K J	16,320	
Hannay E K	14,948	
Hanning J M	7,160	
Hanry M R	32,198	541
Hansen K E	3,238	
Hansen T	8,521	
Hansen V L	16,852	
Hanstke S E	15,996	
Harlan J D	22,019	1,771
Harlow D L	19,926	42
Haroldson W I	3,257	
Harper L R	6,403	
Harris E	24,978	
Harrison C B	6,304	257
Harrison L M	18,077	
Harrison S	14,536	
Harrison V A	7,711	
Hart T W	5,441	17
Hartley B D	11,783	
Harvey B R	25,751	
Haskins S A	1,688	
Hassard J F	20,585	
Hatch R	27,064	
Havelock J	21,655	218
Hawes J G	25,132	428
Hawkins P E	1,230	
Hawthorne L T	17,898	
Hay K A	18,282	
Haynes S V	5,269	
Hazard S	4,583	
Head M P	5,713	
Heagy D	5,856	72
Hearty D R F	14,010	
Hearty M J C	9,136	
Heathman R L	31,969	2,516
Hebron R A	23,915	
Hebron T E	6,265	
Heddle F J	23,859	371
Heenan M J	12,840	
Heigh K	12,508	
Heikkila R A	23,852	218

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary $	Travel $
Heinrichs E E	10,487	160
Heinz J	1,028	
Hellmen E F	23,728	
Hellyer D J	12,785	
Hellyer G R	8,785	
Helm D A	3,670	
Hemminger S E	1,260	
Hemstreet S M	16,912	
Hencheroff W	6,703	
Henderson J D	15,818	
Hendrickson G	3,409	
Herman D M	25,728	1,121
Herman G J	24,732	
Hess H	43,438	893
Heyer A M	20,927	
Hiebert J	11,108	
Higgins B J	1,161	
Higgins C G	348	
Higgs K W	8,362	
Hilborne K L	18,705	
Hilgerdenaar K	4,758	
Hill A L	6,396	
Hill P M	7,129	
Hills R E	22,105	196
Hilton C A	18,173	364
Hilton J A	24,512	
Hilton J B	794	
Hind P L	6,336	
Hinde G E	18,268	363
Hine L J	1,217	
Hinks F P	19,737	
Hipfner J	6,038	
Hirscher K	529	
Hirst M J	18,121	104
Hlady D A	6,528	44
Hlina S J	14,286	
Hoehne G E R	42,860	774
Hogg D A	1,947	
Hogg M J	2,661	
Hohn M A	5,250	
Hokanson A L	27,447	
Holden B	36,851	1,340
Holiday-Smith E L	12,469	
Holitzki V	17,891	
Holland L M	11,622	
Holland R F	5,432	
Hollings C A	1,947	
Hollingshead R E	14,932	
Honey M L	24,337	310
Hood S L	16,132	
Hoon S	6,421	
Hooper R J	23,998	
Hooper W V	16,419	
Hootnick B L	379	
Hopkins J B	24,064	2,641
Horner S M	3,184	
Horning K	1,206	31
Horning R A	8,043	423
Horsburgh A	12,202	
Horton L B	10,583	
Horton S K	4,360	
Horwood D	9,958	
Hough R D	24,601	1,911
Houghton A D M	15,571	
Howatson R R	17,276	
Howe A	12,702	
Howe T K	15,614	
Howg D	23,295	88
Howie R	32,288	2,448
Hrycenko K Y	8,685	
Hryniuk J	6,318	
Hubbard W F	32,297	876
Hubensky C	22,968	246
Hubensky D	7,833	
Hubensky L A	18,904	
Huck R E	21,873	
Huckin J M	17,720	
Hugessen B A	8,032	
Hughes B N	26,824	193
Huiberts J A	24,140	1,051
Hume-Smith O A	1,178	
Humphreys R M	23,808	
Humphries D	21,010	1,048
Hunt D G	25,343	1,215
Hunt D H	6,230	
Hunt H	7,954	
Hunt S M	17,211	
Hunter G W	10,636	
Hunter J A	13,279	
Hunter M	24,097	387
Hunter P A	17,952	31
Hunter R M	25,120	709
Hurst C H	27,324	
Hurstfield A B	407	
Husdup G	11,673	
Hutchins G J	8,581	76
Hutchinson J O	25,161	1,366
Hutchison R P	7,114	
Huth K	4,633	
Hutt J M	26,711	968
Huumonen T A J	21,865	
Huva G G	44,407	1,123
Hyne G T	16,700	663
Ingall H D	33,932	346
Ireland A D	18,761	
Irvine G M	6,959	
Irwin W M	33,315	3,051
Isaac C H	9,931	
Isaac F B	10,812	
Isaacs T	3,781	
Isadore A	2,571	
Jackel C M	9,895	
Jackson B	629	
Jackson B H	35,972	
Jackson G H	31,548	1,068
Jackson J A	717	
Jackson W R	6,301	
Jacobsen S A	24,260	443
James K H E	19,595	624
Janeda A G	6,414	286
Janz D	5,054	
Janzen B K	10,932	
Janzen H	20,026	
Janzen R	14,087	611
Janzen S R	15,743	7
Jarvie C L	2,880	
Jarvie L F	19,962	
Jarvie T T	24,569	
Jarvis J E	8,842	
Jaster W E	30,073	
Jay A F	18,100	2,853
Jean L	8,890	
Jeffery I C	14,372	
Jenkins A G W	24,167	845
Jenkins C R	10,112	
Jephson W C	5,712	
Jessome G F	5,243	73
Jessome G R	23,438	460
Jobsis J M	6,413	
Johal J S	23,186	
Johansen C A	5,509	
Johansen M E	25,440	970
Johansson L W J	38,628	1,266
Johnsen C	17,020	
Johnson B A	28,124	2,190
Johnson B H	2,374	
Johnson C A	17,318	
Johnson C L	6,615	
Johnson D K	1,230	
Johnson D L	11,267	
Johnson G G M	8,719	
Johnson G P	5,344	
Johnson K L	6,347	634
Johnson K L	4,592	
Johnson L M	9,050	
Johnson M A	20,863	6
Johnson M Z	25,919	
Johnson R B	23,854	191
Johnson R L	16,979	116
Johnson S	7,614	
Johnston M D	2,564	
Johnston R P	16,217	746
Johnston T	15,978	
Johnston W P	14,445	
Jones A J	2,594	
Jones B T	2,726	
Jones D E	9,281	
Jones G	32,702	7,722
Jones H E	13,396	
Jones J J	19,934	
Jones M A	17,568	260
Jones M D	6,566	540
Jones M L	17,110	165
Jones R W	7,427	
Jones V G	17,093	
Jones W G	798	
Jonsson D G	3,491	
Joy K R	39,807	3,044
Joyce E J	27,101	5,065
Kachaluba R	25,584	752
Kaines W J	13,514	549
Kamps G	6,771	
Kandali O I	6,149	
Karacsonyi E L	11,668	
Kariatsumari E S	15,292	
Kariatsumari K	224	
Kaupe L A	6,282	
Kaytar S A	20,189	1,271
Kealty S J	15,304	234
Keir M B	22,476	
Kelch J	26,388	201
Kelly D P	13,122	
Kelly E B	25,491	137
Kelly K V K	4,730	
Kennedy E F	962	
Kent D P	6,208	
Kent R E	2,141	
Kerr R A	25,752	1,425
Kerr R C	29,650	6,121
Kie J S C	3,043	
Kilback I	9,779	
King D H	19,681	
King E J	27,281	860
King F A	13,145	
King P L	4,470	
King R D	27,958	5,852
Kinghorn M H	17,313	
Kinnaird D	3,256	
Kinnear G R	4,560	
Kirchgesner E G	33,440	845
Kirk A	18,626	
Kirk D E	17,844	
Kirk J	33,198	
Kirkvold S L	7,853	1,182
Kirtz T L	9,895	
Kissinger C J	24,147	598
Klassen B	18,813	
Klassen I	5,210	
Klassen P A	17,022	
Klees J	2,565	
Klymochko A A	6,307	
Kneller R	645	
Knightly M	4,412	
Knorr B T	4,558	
Koglin H H	24,181	
Kok E W	36,245	1,162
Kolner R	2,927	
Komaromy S A	978	
Koncohrada K M	29,628	2,009
Kondor I	30,603	432
Kong R	18,543	
Konieczny V A	6,041	
Koop R J	7,511	83
Koopmans S	5,134	
Kort H	8,736	
Kovach L L	10,360	547
Kowalewsky S J	18,682	
Koyanagi K L	1,517	51
Koyl G R	24,419	524
Kraby D	6,103	
Kraeker R A	24,226	
Kranenburg E H	7,254	18
Krause A M	6,552	
Krebs L D	5,704	
Kremer T	22,387	
Krimmer W T	22,033	700
Kriwoken L K	7,369	414
Krywiak R M	7,980	
Kuenzl W	9,686	
Kuest H	389	
Kuhn K	338	
Kuiper D G	4,658	
Kuly J A	16,449	212
Kunkel G	968	
Kuntzemann M M	8,899	
Kupiak J M	18,285	347
Kurp R C	11,483	
Laboucane R E	7,848	24
Lacelle H W	745	24
Lacey F	5,322	
Lacey W F	13,180	710
Ladiges P	3,429	
Lafleur P	10,489	
Lagace R	3,002	44
Laing A	10,520	
Laird J W	7,191	918
Lambert L M	9,008	
Lammle O	12,258	
Lamont F R	24,987	
Lampard C	2,848	
Lampard R J	36,309	1,755
Lampman R L	7,235	
Lancaster D	22,997	89
Lane N L	4,991	
Lang B	4,904	
Lang J	24,842	125
Lang L M	8,005	
Langen C	16,819	
Langhorn W F	6,977	
Langley F	19,608	
Lannon V M	33,734	2,763
Lanz R R	1,472	
Lapierre L	15,496	
Lapka S	7,150	
Lapointe D	2,823	
Larocque G F	11,732	
Larocque J L	8,926	
Larsen J C	14,888	1,119
Laskar N J	12,020	
Lassey D E	9,154	
Laukkanen L	10,144	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary $	Travel $
Laursen A M	17,199	
Lauzon D	1,028	
Law P J	6,886	
Lawrence C R	5,597	
Lawrence J A	24,952	
Lawrie R W	28,742	
Lawson S	2,396	
Le Fevre A G	36,406	2,862
Leakey J D	4,903	
Leakey J E	17,228	176
Leask J O	37,836	89
Leathley S	1,389	
Leavers D W	17,114	3,745
Leblanc C J	31,848	2,857
Lee A E	6,383	
Lee C	18,317	
Lee D	20,786	
Lee K Y L	17,076	
Lee P T	3,933	255
Lee T E	67,161	4,485
Leeming E C	21,725	
Lees C	26,955	
Leeson R W R	19,319	5
Leidl J J	5,489	
Leier S	7,120	
Leighton D A	8,226	
Leman C	9,525	
Leman J C	56,029	2,028
Lenny D	7,501	44
Leonard S E	8,608	
Leonard Y C	4,667	
Leppanen P E O	42,474	789
Leslie J J	16,356	57
Lessard C J	17,847	
Lester M R	320	
Levins A L	17,123	
Levitt R L	15,674	
Levy P E	41,856	1,061
Lewis H S	33,250	2,504
Lewis I	27,526	32
Lewis M E	16,563	
Lewis M K	16,556	
Lewis P J	7,108	1,247
Lewis T M	10,321	
Lewko M L	2,757	
Libby A	1,986	
Liddicoat D	4,302	
Lifely A R	18,095	255
Light S	4,878	
Lighthurn S	8,618	
Likness B A	6,184	38
Lindenberg D E	7,893	
Lindsey D G	6,321	
Ling D	4,024	
List M	18,620	
Lister B D	18,342	
Lister D A	5,959	
Litchfield E	4,420	
Litt R W B	17,872	
Little J A	28,875	2,178
Little P J	8,816	
Littledale C R	22,513	772
Lloyd E R	8,374	
Loeppky C E	6,938	17
Loftus T L	10,135	20
Logan J	11,534	
Lompart A	17,514	
Long W J	7,537	
Lorimer G B	22,182	133
Lorman J K	4,387	
Loughnane C B	32,973	
Lovely D	9,351	
Lovin R J	6,958	
Lowdon I P	16,648	
Lowrey R	18,369	
Lowrie J R	20,161	505
Loyer J A	46,516	2,215
Lum G	14,253	
Lupu A D	19,767	
Lussier D H	402	
Lussier L M	17,762	
Lussier R E	32,965	1,315
Lutes D R	24,435	251
Lutick G J	10,098	
Luxemburg R S	15,012	
Lynam L	16,061	
Lynam M A	18,725	102
Lynds J L	867	
Maher S T	19,564	296
MacArthur N I	12,660	
MacArthur T	3,977	
MacAulay D P	36,396	5,817
MacAulay W T	4,251	
MacCallum K B	17,322	24
MacDonald A G	8,820	
MacDonald G	33,594	4,083
MacDonald I A	11,474	
MacDonald J B	3,237	
MacDonald J W	8,044	
MacDonald K A	15,279	
MacDonald R S S	22,643	
MacDougall J E	17,909	
MacDougall R S	4,810	24
Macey B T	17,330	
MacFadyen P	25,919	
MacFarlane R K	27,188	288
MacGregor A C	26,394	
MacGregor J I	15,594	
MacIntyre C G	6,627	
MacKay A P	30,762	893
MacKenzie A A	22,766	1,268
MacKenzie H L	10,033	
MacKenzie I	6,850	
MacKenzie P E	5,831	
MacKie P D	24,380	1,632
MacKin C L	19,902	1,613
Mack D W	14,030	
MacLaurin L D	4,907	
MacLean J D	18,061	
MacLean J M	15,050	
MacLennan K N	35,186	273
MacLeod M J	34,806	1,642
MacMillan D E	25,506	161
MacMillan M	18,247	7
MacNab G F	41,424	775
MacPhail S M	17,987	
MacPherson G A	37,974	2,285
MacRae G I	5,630	
Madden H F	20,375	
Maddocks B	12,043	
Magee J E	1,566	
Mager L F	18,858	
Mager T J	4,118	
Maglio K G	16,730	587
Magnall K B	22,099	75
Magwood J M	41,532	1,533
Maier R E	15,611	
Maitland C A	2,266	
Malcolm R R	24,255	300
Mandam N E	15,534	
Mann K E	17,925	
Mann R D	7,944	11
Mann R D	40,906	1,320
Manning A	3,867	
Manning R E	17,801	297
Manson C	4,847	
Manthey J C	6,772	
Manthey P	6,678	
Manwell C	5,884	
Manzano G M	3,960	
Marchi L J	24,495	580
Marcus S L	20,449	803
Marinning R E	15,024	
Markides H J	25,842	2,594
Markin J A	13,859	231
Markin J D	6,645	969
Marleau M	4,843	
Marochi P L	27,731	606
Marsden B	273	
Marsh M H	30,472	1,006
Marshall G A	33,105	2,738
Marshall G J	26,390	484
Marshall S M	23,252	2,102
Marshall S R	5,443	
Martel N L	14,421	64
Martin J L	12,462	
Martin S	14,361	
Martin S	3,310	
Masich S T	5,380	
Masselink J N	50,595	3,908
Massey R	4,603	
Masters R M	10,019	
Mastin J F	6,913	40
Mather K R	28,826	2,350
Matkovich B A	18,008	
Matson M	8,710	
Matterson R B	25,803	120
Matthews D R	42,834	11,267
Mattingly E	5,870	
Mattix R W	1,516	
Maurer A	6,826	274
Maxwell T E	25,814	1,987
May B	5,510	19
May J H	27,953	
May K J	9,150	
Maynard R J	24,727	
Mazur C M A	2,696	
Mazur L M	4,942	
Mazur S L	44,367	534
McAdams G A	27,515	2,166
McAlister S M	2,237	
McAllister W	6,704	
McArthur C W	4,468	
McArthur L P	6,762	
McBratney C E	19,508	631
McBratney L G	16,160	
McBride C	19,668	195
McBride J W	5,528	
McBurney M G	17,925	
McCaffrey M	3,311	
McCall G R	17,731	352
McCallum J M	17,849	404
McCammon M J	31,607	688
McCartney L M	17,820	
McClelland B	32,162	4,523
McColl D C	53,364	1,462
McConnell S H	8,865	
McCord R S	7,865	
McCorry J	21,152	
McCracken W E	28,796	184
McCulloch A G	3,962	
McCutcheon D R	6,600	
McDonald M M	9,082	
McDonald R J	28,263	764
McDonell W D	2,188	
McDonnell D C	533	
McDonnell K P	15,143	
McGlothlen G L	32,171	2,486
McGraw R C	7,294	
McGregor J T	29,265	724
McGregor R D	4,106	
McGrenere B J	6,549	102
McGuire E C	7,729	
McGuire P M	17,101	
McGuire T S	8,917	
McHale L M	16,871	49
McHugh W A	26,288	2,686
McIlvride J D	17,891	
McInroy A G	12,569	111
McIntosh D S	16,246	
McIntosh G E	15,613	
McIntosh G M	18,189	
McIntosh S K	5,875	11
McIntyre C M	5,973	
McIntyre I G	15,919	
McIntyre P A	17,873	525
McIntyre W L	15,286	432
McKay K	10,491	
McKay R A	28,926	1,719
McKee A E	19,058	3,902
McKee C	3,645	
McKenna J J	7,971	
McKibben P	2,692	
McKillop J L	3,513	
McKinnon K I	28,935	1,284
McKnight A E	11,730	12
McLaren D N	22,372	
McLaughlin I L	14,901	
McLaughlin P J	15,115	
McLean D	5,595	
McLean F N	24,563	
McLean H	2,658	
McLean K D	3,936	
McLean L R S	452	
McLean R	2,935	
McLelan M G	7,245	323
McLellan I R	6,614	
McLellan K H	18,344	
McLennan D A	2,932	
McLennan D M	13,857	
McLeod G	5,356	112
McLeod J M	5,991	
McMonnies A H S	26,534	113
McNaughton J	15,827	
McNeil J K	4,999	332
McNicol B	4,920	
McPherson D	4,025	44
McVittie R A	2,173	
McWilliams J A	4,558	
Meadows R E	18,026	73
Meeks D E	18,106	506
Meeson J	32,162	1,350
Meikle J L	20,684	
Mejak I	8,681	
Mercer C G	21,535	58
Mercer T R	4,612	
Meredith W S	24,332	2,015
Merilees W J	32,540	1,340
Merritt T M	6,842	
Mewhort W C	25,497	28
Michaud L E	18,226	
Michie G W	18,657	
Michie R	20,115	2,690
Mickey W H	39,974	1,152
Midnight A E	27,402	1,075
Midnight C E	3,789	
Midnight D A	4,270	
Miller D	5,654	
Miller D R	6,538	
Miller I G	18,191	
Miller M B	2,822	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary $	Travel $
Miller P B	4,463	
Miller T W	1,525	
Milley J	1,493	320
Mills S M	4,623	
Milne M A	16,646	
Milnes L	21,232	2,380
Minckler C L	14,306	
Minion J C	3,354	
Minkley J H	37,428	1,035
Mirva D W K	11,134	
Mitchell J R	12,086	
Mitchell P J	6,194	
Mitchell S C	4,799	
Mitchell S E	4,453	
Mitchell W M	4,832	
Mitchner J	12,062	
Mitten R L	27,031	
Mitton R L	50,025	3,547
Mizsak J	34,527	
Moen B W	24,375	
Moen D D	21,870	154
Moen E J	7,286	
Moffat B	3,758	
Moffat L O	18,735	
Moffatt H D	43,649	5,965
Mogensen F E	6,056	19
Mollet M J	15,392	
Molson H C	2,614	
Monchak D L	6,458	
Monkman M	5,563	6
Monterey L E	14,848	122
Montgomery A R	13,722	
Montgomery D R	19,591	17
Moody D	1,955	
Moody S	1,955	
Moon L J	7,725	
Mooney L M	2,507	
Moore A J	14,327	135
Moore J W	38,161	3,210
Moore K W	4,456	
Moore M J	5,406	
Moore T O	48,945	10,467
Moore T R	14,889	
Moragne R P	24,757	
Morahan C	28,500	825
Morford J A	23,214	2,222
Morgan V	9,185	44
Morgan W E	30,953	
Morley B	5,280	
Morley D	26,004	1,102
Morley G W	21,043	
Morley K D	24,852	
Morley R A L	9,529	
Morris J R	31,908	1,281
Morrison B L J	5,478	
Morrison H D	17,702	
Morrison M G	1,067	
Mortimer S P	17,302	
Morton D L	41,532	
Morton K L	15,962	
Morton P D	6,290	
Mounsey I K	10,277	
Mousseau M	7,918	125
Mowatt D M	8,612	
Moyse G S	18,721	
Muckle S	10,613	
Muir J M	22,651	
Muir S L	13,342	
Muirhead D B	5,132	
Mullin G T	51,183	963
Munn W D	32,072	819
Munro A J	8,591	
Munro G J	20,357	
Munro K I	5,002	
Munro S L	2,542	
Munts J	10,180	
Munz J	16,165	
Murcheson H L	6,287	
Murdoch K W	20,914	633
Murphy M E	419	
Murphy S A	20,108	
Murray D E	17,075	
Murray K M	16,896	
Murtha M F	34,583	4,675
Musgrave R G	23,194	
Muursepp M	14,933	
Myles J R	27,522	153
Nagel H	10,324	
Nash J E	5,746	
Naylor G	11,910	
Naylor M L	11,705	130
Nazareno A M	5,528	
Nazareno J A	5,700	
Neely R H	5,200	
Neil D J	15,059	587
Neil J K	16,324	
Nelson B	2,545	84

	Salary $	Travel $
Nelson D T	11,621	57
Nelson K P	10,231	22
Nelson M L	16,800	635
Nelson S G	14,956	482
Nelson S L	867	
Nemeth F	25,408	220
Nemeth M	25,388	903
Nemeth T L	7,096	
Nessman E	714	
Neufeld S L	5,780	
New M J	22,274	
Newson D L	23,817	
Newton J K	6,946	
Nicholl G T	29,835	1,206
Nichols J O	17,848	351
Nicholson D	15,010	
Nicoletti D	2,752	29
Nielson C	3,384	
Nipp C	18,003	
Nittel D	2,420	16
Nixon B D	18,037	397
Nobbs S J	2,980	
Noble C A	17,931	
Nock M	40,929	3,674
Noga T L	17,756	2,883
Nolte A	15,134	
Nordin H S	37,329	
Norman L M	19,767	
Norquay A M	19,555	
Norrish R W	32,171	1,371
Northgraves C D	11,134	
Nutini D M	5,262	
Nutini R A	4,910	
Nutter R L	10,577	
Nykyfork N S	3,978	
O'Beirne A	11,007	
O'Byrne J R	34,680	1,759
O'Byrne M J E	21,157	
Oakes S	1,162	
O'Dell L A	14,465	
Oestreich W	4,677	
O'Genski R R	49,566	1,545
Ogilvie M L	17,680	
Ohlemann K P	35,748	831
Okrafka M	14,274	
Okros R D	34,368	1,100
Olcay I T	36,406	1,611
Olds D J	2,312	
Olesiuk D	15,336	567
Olfert M R	5,387	
Oliver C W	4,583	
Olmsted R W	9,254	7
Olsen J	3,512	
Olson K A	14,230	958
Olynick B F	2,000	
Omlid D M	10,563	517
Ono S T	5,648	
Orango L	4,390	
Orcherton D R	22,433	166
Ormond D B	6,179	
Orser D A	21,734	
Osborne L E	21,049	
Osborne R M	1,748	
Osmond-Jones E J	22,499	2,594
Ostapovich D E	22,736	563
Ostermeier J R	28,820	
Ostlund J G	9,413	
Ostlund P E	7,742	
Ostlund S L	4,115	
O'Toole M	231	
Oulton D J	26,557	1,008
Owens J B	6,956	
Ozust B	12,681	1,218
Pacas C J	11,508	22
Pacheco J M	15,651	
Paetz K A	4,190	
Paluch M A	19,066	
Pang R V	15,708	
Papoutsis C	18,009	
Pappas R J	3,952	
Paquet M M	5,404	17
Paquette D W	20,261	214
Paquette N	8,625	
Parent M G	4,277	
Parker E C	11,516	1,346
Parkinson S E	21,143	1,388
Parliament D L	158	
Parry D	18,264	
Parson G F	4,458	
Partridge L	4,315	
Patchell J E	5,673	
Paterson D	7,999	
Paterson J A	21,617	56
Patrick L J	22,535	
Patterson S	26,889	
Pattison R	6,831	
Paulsen A	2,810	

	Salary $	Travel $
Paulson B A	16,685	786
Paulson K B	24,444	
Pavlis A J	7,107	
Pawlowicz L	4,696	
Pearce K	5,098	
Pearson V	1,994	
Peck F A	7,889	
Peddlesden B D	25,225	
Peden C C	23,053	1,907
Pedersen W D	1,235	
Peebles J A	40,626	683
Peebles M S	4,687	
Pel N	18,049	
Pelletier J G	23,406	
Penman H L	3,770	
Penner A N	45,566	2,569
Penner J A	24,493	356
Penson A	2,379	
Pentland J E	18,864	
Pepper I C	22,162	572
Perdue J E	28,767	698
Perry B D	2,774	
Pesut B P	17,572	
Peters A A	18,829	
Peters E O	8,989	
Peters K D	6,559	
Peters R J	24,316	
Peters V	17,241	
Petersen D E	23,604	939
Petersen S K	14,135	
Peterson E	26,529	185
Peterson J W	1,169	
Peterson R E	26,547	1,019
Peterson S	1,015	
Peterson V M	17,458	
Pethick R C	7,031	
Petrowski W	6,387	
Petty W M	941	
Pfeifer M	16,824	
Pfister R E	3,343	
Pflug S W	1,824	
Philip E	129	
Phillips A E	17,936	1,061
Phillips A G	4,262	
Phillips K L	7,837	466
Phillips M	5,723	
Philp E E	19,292	
Piccin R M	10,350	
Pickell N J	17,307	
Piers G H	355	23
Pighin P S	17,494	1,179
Piikkila E	2,035	
Pike D D J	23,109	378
Pilloud A	2,923	146
Pilon E H	17,616	
Pinder-Moss J H	21,232	937
Pinn J	10,377	
Pita R	24,014	766
Platz C L	3,672	
Pletsch T H	4,117	
Plouffe C R	5,711	
Podmore D G	49,860	3,278
Pohl G L	21,939	
Pohl T L	7,195	
Pollock B M	16,313	
Polman-Tuin R	6,239	12
Polson D J	16,052	
Pomerleau J P M	20,168	
Popoff L A	16,222	121
Popoff P P	28,208	1,941
Porsnuk F G	9,542	
Porteous P A	13,212	
Porter B L	2,710	
Porter G L	30,679	2,023
Porter V A	22,017	76
Potter R E	46,370	1,215
Potter W L	12,206	
Poustie S	11,862	
Poustie T	4,365	265
Powel B	5,878	
Powell C T	21,898	1,058
Powell M A	7,323	
Powell M B	8,287	
Pownall M	769	
Premischook J O	34,054	2,170
Premischook N	16,775	
Prentice E	3,406	
Prescott D K	5,442	
Preston D S	27,632	
Preston V A	10,179	
Price E M	19,722	352
Price G R	25,716	958
Price H J	22,742	1,318
Price M E	42,662	297
Price R F B	39,982	1,312
Proppe H J	9,452	
Proteau P	1,843	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary $	Travel $
Proulx C S	11,503	
Provencal R K	23,772	198
Purdon R E	31,237	1,364
Purvis J C	10,906	
Pyle A W	4,714	
Quilter R L	21,167	326
Quinn D M	2,198	
Raczki J H	5,434	
Radford M A	10,005	71
Ragan D S	2,478	
Rahier G	5,668	
Rahn H J	8,564	6
Ralph E G	27,054	58
Ramsay R V	34,399	474
Ramsdale D	19,076	
Randel M R	23,020	4,862
Rasmussen J D	2,619	17
Rathbone B G	3,598	
Rathbone G C	35,929	1,773
Rathbone P V	36,470	2,174
Rathbone R A	2,744	
Ratzlaff S H	7,710	
Reed E W	8,362	
Reed N B	7,054	
Reilly R M	13,870	23
Reimer C	1,291	
Reimer K B	6,882	
Reimer R B	8,089	58
Reimer S	3,013	
Reinfelder N M	19,741	646
Reinhold H S	5,960	
Rempel G C	5,304	
Rhoades G A	50,344	4,767
Rice M B	6,006	
Rich G E	7,576	
Richards D D	9,837	22
Richardsen W L	21,051	12
Riddoch K T	7,313	71
Ridley W	35,052	502
Rieger L S	13,181	73
Rigetti J	1,485	
Rimmer N T	18,583	
Ring J D	29,611	3,389
Rioux C	2,923	44
Rippin M P	21,107	1,895
Risby S	27,199	1,761
Ritchie L J	26,320	355
Ritchie R S	36,841	
Robbins A	15,083	5,650
Robbins R L	24,012	140
Roberge M	6,532	
Roberts B E	20,265	55
Roberts D G	24,579	196
Roberts E E	7,202	
Roberts G A	44,858	1,980
Roberts M B	24,255	1,078
Roberts R H	45,804	5,040
Robertshaw G A	8,030	
Robertson H	2,531	
Robertson J M M	24,348	
Robertson S	36,968	1,256
Robillard H L	2,308	
Robinson A	243	
Robinson A F	9,604	77
Robinson K L	7,343	
Robinson P P	29,590	494
Robinson V L	3,394	54
Robson D N	4,808	
Rockwell R J	24,561	110
Rody M P	15,994	17
Roemer H L	32,297	1,502
Rogers D C	1,571	78
Rogers D M	55,915	6,465
Rogers J P I	31,442	2,286
Rogers T L	11,304	
Rohde E	15,823	
Romain D	6,408	44
Romeril B	6,321	
Roos R P	24,763	3,147
Rose D B	20,472	1
Rose J H	25,132	12
Rosin A E	22,970	
Ross B J	3,484	
Ross D T	47,620	9,390
Ross I A G	21,436	740
Ross M A	16,747	
Ross M J	11,673	469
Ross P J	6,456	390
Rossell C W	9,522	
Rost F J	2,262	
Roszmann G	2,772	
Rothermel Y	7,226	
Rouleau P	1,654	
Rounds H C	42,204	158
Routledge R W	32,288	2,261
Rowden M	12,729	1,380
Rowell D J	4,409	
Rowland B	6,460	
Rowlands J M	19,077	
Rudd B M	8,708	
Rudichuk B L	17,984	
Rushton B L	19,612	
Russell I D	23,652	
Russell L B M	19,621	
Russell L D	16,634	
Russell R A	35,273	1,919
Rutherford G	3,818	
Ryks P	25,560	1,570
Sabourin K M	17,316	
Sadleir C W	26,870	1,731
Sakamoto C E	1,033	
Sakamoto D T	19,653	289
Sakowski A	8,582	12
Salmon C H	24,418	3,488
Sam B	21,126	
Samilski M C	21,790	
Samsom K S	2,925	
Sandberg P A	5,317	
Sanders E R	5,403	
Sanders G J	3,493	
Sanderson A	46,370	4,815
Santarossa N M	10,080	243
Sather M	11,304	1,268
Sauder P L	5,861	
Savard R W	8,429	
Sawatsky D J	27,103	
Sawchuk D P	26,794	
Saxon M A	26,386	
Scarnell R A	5,954	
Schaan G	11,971	
Schacke S	28,948	167
Schaefer W C	3,743	
Schafer C	6,642	
Scheer R D	25,978	1,573
Scherly E W	20,428	
Schile D P	7,180	
Schingnitz S R	6,555	304
Schlitt D	16,064	
Schmidt G P	8,131	
Schmidt H W	24,560	632
Scholtens A	22,322	277
Schoonbeek J	17,904	
Schoor J E	20,459	
Schreiter J I	3,375	
Schwab D J	27,076	
Scopick S	6,862	
Scott C M	27,352	
Scott G R	31,068	2,676
Scott R J	7,254	
Scott R M	3,660	
Scudamore D	4,268	
Seagris M A	517	
Sears C	5,092	112
Seaton K	3,240	
Seaton R	4,349	
See A R	21,068	
Seeley J R	28,498	
Selbee D M	19,389	3,300
Selby S	4,893	
Selinger P J	18,529	316
Semler D W	27,208	
Serratore G J	4,323	
Seto M G	18,724	
Sexton R R	2,414	
Seymour B J	7,666	
Shannon L L	3,270	
Shannon M	11,945	
Sharkey M D	5,819	
Sharkey S G	38,811	1,582
Sharp C A	26,142	
Sharpe R A	19,670	
Sharpe V A	22,279	
Shave K	7,991	538
Shaw B	19,516	856
Shaw D A	42,552	3,118
Shaw D J	4,893	
Shaw J E	6,599	19
Shaw L	5,731	
Shaw S	6,590	
Shaw W C	26,316	271
Shayler S	22,401	
Shea R	9,062	12
Sheffield R L	11,730	
Sheldon J A	10,399	
Shelongosky T L	11,447	
Shenkenfelder R L	17,279	
Shenstone S	4,936	
Shepard C G	474	
Sherman C L	1,679	
Sherrod D B	7,679	
Sherwin R B	17,793	906
Shields I B	17,051	
Shields W L	29,304	127
Shoniker M	6,605	
Shore M D	3,823	
Shuttleworth N G	17,139	73
Siems M J	10,717	
Sigalet J P	1,415	
Sillars S G	18,261	
Sills G M	34,518	1,180
Simm R A	5,390	
Simmons D M	4,390	
Simmons D P	5,682	
Simmons R K	24,194	1,219
Simonds R J	5,624	
Simons L	16,131	
Simonson R	20,400	
Simpson A V	16,700	802
Simpson E F	11,196	
Simpson H J	1,291	
Simpson M	18,095	54
Simpson M	5,454	
Simpson W C	18,402	26
Sinclair C I	7,648	
Sinclair D E	10,554	
Sinclair E G	29,491	307
Sinclair R E	8,195	
Sinclair T K	7,044	
Sitko D	409	
Skene M J	23,912	
Skinner E A	17,955	5,291
Skinner J A	9,957	
Slack C E	11,957	
Sloker L G	25,653	
Smaill G E	33,244	805
Smardon R	18,106	
Smith D J	27,456	1,457
Smith D L	15,068	
Smith G	7,427	
Smith J B	6,582	
Smith J D	365	
Smith J E	13,887	
Smith K L	5,518	
Smith M E	21,578	
Smith M E	6,840	401
Smith M N	14,789	120
Smith M W	20,617	56
Smith P L	4,042	
Smith P M	515	
Smith R	3,323	
Smith R C	5,385	
Smith S D H	6,359	
Smith W C	4,812	
Smits T M	586	
Smyth M E	1,352	
Smythe I M	13,464	693
Solmonson E S	8,807	
Soloshy G M	3,399	
Soneff S	258	
Sorken L C	44,030	836
Soule R D	35,270	8,014
Soutar D L	888	
Sowa C J	11,564	551
Spaeti E E	22,303	
Spouler L J	27,054	
Spriggs W M	32,171	
Spring V G	15,194	511
Stade R G	3,855	
Staehli R	31,477	961
Stallnecht D	12,404	
Stanyer H G	881	
Starkey R W	27,170	
Stathers M R	5,714	
Steele B J	23,062	617
Steiner P L	995	
Steinhauer D	7,861	
Steinkopf L M	7,605	
Stenning B A	35,574	78
Stephen D A	21,282	
Stephenson J R	33,441	2,296
Stetski W L	32,297	2,402
Stevens D	20,192	
Stevens D J	18,567	
Stevens K W	21,310	
Stevenson B A	19,848	
Stewart D S	18,306	
Stewart I I	16,898	
Stewart I J	5,499	
Stewart K R	27,714	5,067
Stewart L L	17,350	369
Stirling D	28,337	1,655
St-Jean B W	2,277	
Stobie P W	29,818	776
Stoddart T K	12,243	
Stokes T	6,820	
Storey W R	26,603	
Stotzer R	3,754	
Stoughton B A	3,669	
Strachan S E	7,469	
Stratford D R	15,172	
Street F E	11,896	150

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary $	Travel $
Street S R	14,121	
Stringfellow F W	11,771	
Strobel L J	29,714	645
Strutt R W	10,182	
Stubbs S C	3,746	
Stuckenberg R W	23,332	2,913
Sullivan S A	18,645	
Sullivan S K	17,028	177
Sunter B J	4,863	
Sutherland A G	25,730	
Suttill K J	29,579	
Sweeney M L	6,346	
Swift K J	11,560	
Symons J H	11,585	108
Symons P	9,174	
Syrja S M	22,521	
Syroishko L M J	13,769	
Sziklai L	27,239	
Tagles R L	5,443	
Tait D G	8,216	19
Talbot P R	5,425	861
Tanaka D	6,026	
Tanner B R L	7,019	
Tapp D R	769	
Tasse C M	16,317	
Taylor A L	16,807	
Taylor B E	30,313	586
Taylor C L	7,105	30
Taylor G	5,203	
Taylor J	11,750	
Taylor J G	9,396	22
Taylor L	288	
Taylor L M	5,940	64
Taylor P F	5,020	
Taylor R E	34,872	3,082
Taylor T	10,596	
Telford V N	3,981	292
Templeton I	3,028	
Terrico A J	17,252	
Terry P M	17,865	
Tessier L	6,933	
Tetachuk K	6,644	
Theriault J E	7,069	
Thibault G I	3,601	
Thomas C H	47,018	1,362
Thomas I	10,749	
Thomas N J	7,906	
Thomas R A	8,226	
Thome D A	6,901	127
Thompson D	39,608	4,299
Thompson D L	2,837	265
Thompson E E	21,478	
Thompson G A	13,730	13
Thompson H I	3,940	
Thompson J	46,516	2,850
Thompson M M	8,480	
Thompson R G	4,172	
Thoms S C	6,059	
Thomson D K	7,606	
Thomson D R	6,605	
Thomson G N	24,220	
Thomson J L	1,131	
Thomson P D	6,664	44
Thomson P R	4,443	
Thorpe R W	35,109	
Threlfall J W	8,744	
Thrift G R	9,158	34
Thulin L A	19,946	
Thyer D J	22,017	
Tibbits D A	1,370	
Tiernan S E	18,289	390
Tierney R	25,501	1,186
Timmins J M	5,853	
Tipton J M	25,334	
Todd D A	13,401	
Todd N	5,435	
Tomlinson N L	17,806	
Tong J	1,961	
Tonge M E	17,916	
Toop R W	8,561	
Topham R A	7,575	
Topliff D	6,325	
Tory W M	8,826	6
Totten G L	16,519	
Touchet D P	27,111	
Touzin T J	2,147	
Towle M E	18,605	
Townsend D A	21,598	500
Trachuk G	56,369	2,497
Tracy D L	10,089	
Trafford M R	17,891	
Trainor R D	3,277	
Tremewen C E	1,748	
Trenholm M G	35,178	160
Trent C D	5,656	

	Salary $	Travel $
Trickett D B	11,350	
Trim M W	15,320	
Tschudin D	4,818	
Tucker J H	7,980	
Tuey A L	23,421	
Tuey L A	10,844	
Tuggie R	3,262	
Tunnoch C E	7,549	562
Tupper P J	25,754	499
Turk A R	5,215	
Turner J	5,768	
Turner J V	43,249	467
Turner K W	6,407	
Turner M	21,061	
Turner M H	40,752	3,552
Tusar P	23,989	
Tuson R J	9,134	
Twiss W L	5,013	
Tylee M	870	
Umphrey W L	48,892	4,151
Underdahl L C	4,124	
Underhill J E	28,892	532
Uphill G T	21,999	49
Upton L J	24,690	4,387
Ure K J	23,022	
Urquhart C	6,540	
Van Alstine D A	21,462	151
Van Leusden P J	4,378	362
Van Schouwen J E	10,967	
Van Velzen W	23,390	153
Van-Alstine T E	7,914	492
Van-Delft W	6,763	
Van-Der Horst W D	29,941	1,340
Vande Wetering S	5,343	210
Vanderjagt S P	28,970	
Van-Horne G P	14,307	
Vatamaniuck D	3,148	
Velay C J	57,816	6,626
Velay R	10,232	444
Velay R P	3,551	
Venables I Y	312	
Vereshagen P A	25,374	99
Verhagen R A	23,691	51
Verschuere J G	23,632	
Verster T	418	
Vincent V R	22,207	87
Vinnish D A	8,982	
Visaoski H A	5,586	
Vogler M	4,918	
Vogt F H	19,293	
Vogt L W	18,912	
Vollmeier T	17,274	
Volquardsen R	18,220	
Vosburgh B	2,966	
Vyvyan M J	11,240	
Wade D	7,872	
Wagar Y	16,915	
Wainwright M D	6,370	
Wakely P J	19,880	
Walker S G	37,251	5,203
Wall P	1,462	
Wallace J	4,825	
Wallard J G	24,117	360
Walowina T L	4,428	
Walper G A	6,610	
Walter E	2,646	
Walter J B L	28,748	2,854
Walters P D	16,842	
Ward B J	19,644	
Ward D A	28,796	
Wareing E J	5,813	19
Warkentin B M	13,694	
Warlow B L	5,427	
Warlow P L	9,359	
Warner L M	37,906	445
Warnock E	17,608	1,485
Warrington L E	15,391	
Watt A M E	5,012	
Watts C	14,870	
Webber H A	22,312	
Webber R A	26,005	473
Weger E	39,970	953
Weicker S F	8,186	
Weinert R	5,285	
Weir J H	25,171	1,346
Weir M A	5,040	
Weller D M	17,200	
Wells J E	17,463	701
Wendell O	10,624	
Wensley R E	3,877	
Wesley D L	15,284	98
West H M	23,875	
West L D E	17,355	370
West N M I	5,398	

	Salary $	Travel $
West R A	25,117	
Westaway N J	380	
Westcott R G	7,345	
Weston J W	14,878	178
Westphal E	7,458	
Wevers G	9,075	
Wheadon L M	17,502	
Wheeler A E	12,361	
Wheeler M	4,761	
Wheeler R O	8,134	140
Wheeler W H	5,818	17
Whetter R R	20,498	5,488
Whitaker J	9,376	17
White C D	6,171	
White D	10,069	54
White D J	21,613	
White D W	21,521	401
White E L	11,370	
White G R	15,573	
White H B	5,911	
White M C M	17,397	
White W L	5,572	
Whitehead K D	14,189	
Whiteley B A	15,586	
Whitfield P R	37,148	5,327
Whiting D G	25,090	475
Whitlam S A	8,703	
Whittaker S D	11,568	
Whittingham M E	16,750	110
Wideman J	3,022	
Wiebe G	15,230	
Wiebe J D	4,844	
Wiebe L M	3,602	
Wight D	8,224	105
Wigmore J F	11,650	12
Wikenheiser R J	17,698	136
Wild V	19,215	53
Wilk G J	16,845	
Wilkinson P	14,506	
Willey G	7,418	
Willgress J W	25,730	52
Williams B J	24,146	
Williams C	925	
Williams G F	25,156	
Williams J K	17,873	
Williamson L N	17,445	
Willis L R	29,481	91
Willis S	4,909	
Williscroft B A	6,346	
Willmore M	14,972	
Wilson A	1,955	
Wilson A B	19,650	
Wilson C A	10,863	359
Wilson C G	10,851	
Wilson G H	50,004	686
Wilson G S	21,893	
Wilson J R	4,349	
Wilson R F J	31,548	303
Wilson R S	8,533	215
Wilson T	3,686	
Wilson V A	5,542	
Wilson W	23,662	
Wilton L A	4,401	
Wing B J	19,591	
Wishlow D A	6,828	210
Wismer T A	138	
Witherspoon M C	9,191	
Wolfe K	15,807	
Wolsey V	8,462	
Wolterson A J	4,029	
Wong V F G	18,036	
Wood A	11,615	1,600
Wood C T	23,765	118
Wood N	14,240	
Wood S C	5,371	839
Woodhams D E	13,230	
Woodhouse W R	19,823	1,136
Woodland H J	18,901	
Woodley S D	15,367	
Woodruff M J	12,955	24
Woods C	16,247	358
Woodsford A M	8,191	240
Wooldridge W L	11,228	
Worden B	645	
Wright D G	4,978	
Wright K	31,996	756
Yearsley J H	7,300	347
Yee M J	15,423	
Yelovatz M	17,307	
Yole C	7,193	
Youde V W	9,265	
Youds J K	34,062	4,496
Young A J	7,725	18
Young D J	1,464	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary $	Travel $
Young J A	574	
Young M C	31,702	4,588
Zadak D	52,100	4,412
Zaitsoff C J	4,351	
Zaitsoff G L	13,222	657
Zanatta B	26,131	
Zaplotinsky J A	18,759	
Zawyrucha J A	7,035	
Zimmer K A	22,577	2,642
Zimhelt H J	13,337	
Zirul D L	36,213	1,315
Zornes W	8,281	
Zuhlke B	4,587	
Zurosky K N	28,564	1,294
Transfers, other ministries	*460,968*	10,795
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		316,470
	34,813,227	1,235,116

MINISTRY OF MUNICIPAL AFFAIRS

	Salary $	Travel $
Heinrich Hon J Minister	20,144	6,327
Vander Zalm Hon W N Minister	12,161	5,684
Taylor J P Deputy Minister	65,166	10,165
Addison R K	35,680	2,931
Archibald G C	16,456	1,324
Ballard W E	28,669	
Bedford W C	49,480	1,798
Blake D F J	24,094	493
Breiland R O	17,861	
Brett I A	19,630	
Butler E C	1,645	
Cadwallader K A	19,793	484
Callan J G	47,995	4,391
Carroll L M P	25,000	
Chambers B	34,924	4,666
Christie G D	17,937	
Clarke A R	33,804	549
Clarkson H L	30,790	1,152
Clay S L	12,936	
Coates C	14,564	38
Conway D	28,430	816
Cook G V	24,246	
Crossett F E	19,856	
Cubbon R T	32,455	
Cull E	39,582	2,282
Currie A D K	7,191	
Currie J C	47,957	2,529
Debiasio D	33,746	2,719
Dhillon B	25,577	252
Emmett W E	31,476	
Eurchuk W J	30,799	
Evernden B G	709	
Fattore G	19,225	
Ferguson A O	33,053	6,729
Fumalle M J	35,816	4,714
Ghosh R K	32,702	
Gibson C H	29,611	
Gibson J L	24,784	
Goldie N D	30,941	420
Green B	23,989	
Grunder D H	17,150	
Halbert C J	24,020	261
Harkness G C	61,644	4,433
Hawksworth C D	39,582	5,979
Heayn B	35,687	4,056
Henderson L M	17,249	
Hendriks S M	24,486	
Hodge L V	18,809	
Holding C L	17,260	
Holmes E G	17,941	
Horton F M	22,187	
James E C	7,467	
Jawanda B S	39,993	2,255
Jolley K C	33,232	208
Karlsen E H	53,922	3,096
Kidd R J	1,669	
King E J	2,901	
Langdon P	20,855	613
Larter W J	30,929	629
Lechelt C	16,717	
Lee M	26,663	978
Lee R M	31,154	507
Levesque E R	34,924	4,625
Lewis D G	12,462	227
Luchin L V	37,005	1,163
MacDonald J H	30,790	936
MacKay E C	2,661	
MacLeod K J	51,216	4,365
MacTaggart A A	47,739	4,366
Maftechuk T	37,005	1,252
March V	7,794	
McCrimmon N A	33,706	1,507
McDannold G L	16,445	
McDonald D S	31,263	1,842
McDonald J C D	32,243	4,222
McKellar R	24,968	2,216
Meeres J B	23,881	
Message W G	14,220	
Mitchell P J	1,491	226
Moore J	31,574	517
Moore T F	59,162	3,021
Morris D W	37,632	937
Murals D E	14,815	2,063
Norman J S	17,876	
Olague C R	10,416	
Olsen A C	16,364	
Osborne A	29,159	1,913
Ostergaard P	32,171	5,105
Ovanin T K	28,505	1,105
Paget G D	36,995	1,956
Peebles L A	18,750	
Pescod S E	17,952	
Pickard E B	23,053	1,710
Quin A L	35,680	4,421
Raven D	8,802	
Roberts A H	46,932	1,666
Robertson J S	32,897	1,598
Robinson M I	17,244	
Roe M B	17,411	
Rounds R	29,498	874
Roy C R	17,318	
Saby C L	18,081	
Sage D A	25,320	
Santarossa E M	18,012	
Schmid R H	1,435	
Seminiuk L J	38,200	465
Severson C M	18,435	
Seysener S	15,996	
Simmons R D	3,580	188
Simpson G E	17,936	
Sinden B M	15,272	
Skinner R C	21,785	
Smith W J	32,699	1,389
Spencer M J	2,383	
Stallard G V	25,795	108
Stephens J	31,171	6,036
Strachan L C	12,391	1,490
Strong C D	1,004	
Strongitharm B D		100
Strugnell M	17,891	
Sutherland D G	19,373	89
Swallow D A	43,150	1,494
Tabor B R	26,354	742
Tamblin A J	33,804	253
Tassie W J	39,182	1,101
Taylor A W	22,269	311
Taylor J M	533	
Thiel C I	17,603	84
Thomas M E	33,793	4,137
Thomas P	19,800	136
Thompson F J	35,057	490
Tonn G R	39,582	8,769
Topham H G	51,889	2,990
Townsend T A	16,899	67
Vanderboor B	25,479	73
Walisser B E	34,875	1,106
Walton P F	20,761	720
Whelen G E	51,217	1,211
White E	15,634	
Wilson L A	15,619	100
Wong B	15,817	
Woodward C H L	65,972	10,945
Transfers, other ministries	*31,291*	4,474
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		78,723
	3,593,167	264,686

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

	Salary $	Travel $
Chabot Hon J Minister	20,330	12,158
Wolfe Hon E M Minister	12,231	4,035
Spector N Deputy Minister	14,644	5,228
Heal D Deputy Minister	57,474	10,856
Aalten J D	213	
Aalten M E	12,217	6
Abad A	9	
Abbey K A	220	
Abbott B T	14,915	
Abbott C J	9	
Abbott D N	35,674	471
Abbott F	3	
Aberdeen S R M	24,419	5,111
Abernathy J M	249	
Abrahamson D O	26,322	5,523
Abrioux X M	260	
Acheson S	24,121	1,959
Achim L	463	
Ackinclose W	16,256	
Ackles T H	19,693	
Adamek A	3,575	
Adamic N M	18	
Adamowski I M	181	
Adams B D	10,408	
Adams D	3	
Adams G H	20,134	57
Adams G W	129	
Adams J D	32,171	1,534
Adams L A	242	
Adams M L	4	
Adams M M	246	
Adams R L	29,690	
Adams S	15,807	
Adams S	238	
Adams S M	178	
Adamson A G	125	
Adamson R M	36	
Addison S M	3	
Addison W J	346	
Adelman B	17,765	262
Adems C	11	
Ades A G	38,676	374
Adolf H E	242	
Adrian P J	179	
Aeberhardt L H C	158	
Aebig H	14	
Ahlstrom M	176	
Aiken E T	19,644	
Aikenhead H A	1	
Aikin C J	5	
Ajello P A	186	
Akizuki P A	226	
Akkerman A M	210	
Alberts E	436	
Albrecht A M	2	
Albrecht M	13	
Alcock B D	230	
Aldred W J	22	
Aldridge G E	13,620	148
Aleksenko N	19,106	
Alex E	264	
Alex W G	293	
Alexa P A E	16,819	
Alexander B M	16,305	
Alexander D	304	
Alexander E	128	
Alexander L	260	
Alexander L J E	209	
Alexander M B	207	
Alexander P E	34,095	525
Alexander V E	192	
Alfieri I	199	
Algard V	8	
Allan A C	176	
Allan D V	120	
Allan J W	13	
Allan I	16	
Allan P	231	
Allard E F	12	
Allen D J	25	
Allen G	23,550	110
Allen J	24	
Allen V M	5	
Allin M	226	
Allingham B	715	
Allison A	149	
Allsup A	19,621	
Allwood J	22,286	
Almaas S	18,181	339
Alteen G	12	
Ambler D M	154	
Amo C	17,077	122
Amo J F	19,146	21
Amstutz V M	5	
Amur L	138	
Anaka J	325	
Anctil L M	267	
Anders A	7	
Andersen D	169	
Andersen K D	23	
Andersen L D	21	
Anderson B L	210	
Anderson B M	7	
Anderson C M	4	
Anderson D J	1,982	
Anderson E	15,050	
Anderson E	3,385	
Anderson F	184	
Anderson F	196	
Anderson F K	12	
Anderson G K	265	
Anderson G S	221	
Anderson J G	169	
Anderson J L	31	
Anderson J T	335	
Anderson J W	31,090	3,864
Anderson K J	203	
Anderson L E	1	
Anderson M	155	
Anderson M	159	
Anderson M	188	
Anderson M	35	
Anderson N	203	
Anderson N G	12	
Anderson P A	1,167	
Anderson P J	253	
Anderson R	654	
Anderson R K	7,101	108
Anderson S	369	
Anderson S J	2,075	
Anderson S L	176	
Anderson T E	8,394	
Anderson W L	31	
Anderson W R	680	
Anderton E	4	
Andreas H G	218	
Andrejew L	142	
Andreschefski D A	199	
Andrew M E	5	
Andrews A C	60	
Andrews A R	14,075	
Andrews D A	8,759	
Andrews M	60	
Andrichuk M	221	
Androw I	187	
Angell N V	163	
Angrignon M J	17,840	
Angus F M	2	
Angus G L	3	
Angus H	194	
Angus M C	346	
Anning S L	380	
Antiphon P	4,518	
Antoine R	148	
Antonsen F B	16	
Antrobus A	46,191	6,817
Antwis L G	17,528	
Apland B C	26,778	3,990
Appelle O M	231	
Appelt C	324	
Apps T A	1	
Apted G R	228	
Apted W S	292	
Araujo D L	178	
Arbing L F	22	
Archer M B	163	
Archibald B	18,530	
Archibald C	175	
Archibald H M	146	
Archibald I E	3	
Archibald J B	34,359	302
Arkell O	1,787	
Armishaw R L	25	
Armitage D J	256	
Armitage G E	340	
Armitage Y	349	
Armour L T	188	
Armour M M	203	
Armstrong H G	224	
Armstrong J	257	
Armstrong J	31	
Armstrong J P A	198	
Armstrong L J	195	
Armstrong M	204	
Armstrong M F	1	
Armstrong M R	249	
Armstrong S M	305	
Arnason E A	224	
Arnason L	174	
Arndt G	328	
Arneson M	16	
Arney E A	17,961	
Arnold B G	186	
Arnold B H	197	
Arnold C J	5	
Arnold D P	22	
Arnold R	1,332	
Arnold R A	205	
Arnott E M	17,891	
Arnott S V	8	
Arnouse Y C	118	
Arnt L E	143	
Arp L	7	
Arrol B	166	
Arscott H R	147	
Arscott J B	185	
Arsenault M F	18	
Arthur V	2,206	
Artibise I A	16	
Asante N	251	
Asgeirsson F L	232	
Ash C F	194	
Ashall I	214	
Ashe J W	6	
Ashmore P F	25	
Ashworth G A	194	
Askew I	216	
Aspen D	7	
Aspinall L M	17,329	
Aspinall L M	324	
Astley S J	21	
Atchison C T	226	
Atchison J E	15,802	
Atkins E L	1,681	
Atkinson D K	19,812	
Atkinson G C	140	
Atkinson H F	4	
Atkinson M	30	
Atkinson P	268	
Atkinson W C	30,499	
Attwell I	211	
Attwell L S	186	
Atwal D K	232	
Aubin S	135	
Aubrey E	126	
Auchterlonie M	10,982	
Audet L	8,734	
Auriemma A	124	
Austin C E	13,918	
Austin L D	137	
Austring L	672	
Ayers D	2,415	
Aylesworth C L	1,982	
Aylward I T	130	
Azak L G	131	
Babchuk D	4	
Babin A M	47	
Babkirk F M	179	
Bachand G	262	
Bachen T	127	
Backelin I T	1	
Backlund E A	494	
Backman A B	204	
Backman B M	212	
Backs D A	199	
Bacon A A	35,007	166
Bader E M	2	
Badh J S	216	
Bady B L	17,090	
Bagley A M	8	
Baier G K	26,648	
Bailey B L	209	
Bailey D L	12,445	
Bailey J L	117	
Bailey J R	8,605	
Baillie E	9	
Baillie L G	211	
Bailward P	287	
Bain A L	273	
Bain I	199	
Bain N A	1,415	38
Baird E	11	
Baird J C	210	
Baird P	256	
Bajard A C	158	
Baker B	271	
Baker B D	7	
Baker G A J	33,435	2,004
Baker H R	257	
Baker L J	159	
Baker M	221	
Baker M	3,529	
Baker M D	3	
Baker M R	315	
Baker R D	19,541	
Baker W M	221	
Bakker A	238	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Bakker N H	24	
Bakstad M D	276	
Bal J	450	
Balabanov O M	207	
Balasubramanyam K L	178	
Balchen S	506	
Baldassi J G	296	
Baldassi K L	13,777	
Baldry B	5	
Baldwin J	12	
Baldwin M	168	
Balfour P	197	
Balicki O	232	
Balko R	21	
Ball C A	11	
Ball J M	7,910	
Ball M	387	
Ball R M	109	
Ball R M R	9,404	
Ballantyne D E	267	
Ballantyne J	188	
Ballantyne V R	298	
Ballantyne W L	282	
Ballard S G	179	
Balmer J	101	
Balogh B	4	
Baluk M	280	
Bamford E A	4,517	
Bamford G S	26,447	
Bamford L L	276	
Bamsey T R	278	
Banford D M	16,907	10
Banister R I	195	
Banks F	17	
Banks K A	270	
Barber J A	3,213	
Barclay E E	209	
Barclay P M	188	
Bardarson B	226	
Barefoot A M	4	
Barefoot L	203	
Barfoot G	159	
Barker G	187	
Barker J G	2,669	
Barker S A	200	
Barker V M	170	
Barkley W D	52,669	921
Barleben E	207	
Barlee K M	4,483	
Barlow E F	10	
Barlow K M	230	
Barlow R O	1,998	108
Barnard B E	47,013	1,280
Barnes A M	253	
Barnes B	4	
Barnes C	17,331	194
Barnes C M	228	
Barnes J P	246	
Barnes L	274	
Barnes M	5	
Barnes M J	169	
Barnett H I	180	
Barnett S	6	
Barnett T G	4,832	
Barnhart K A	218	
Barone H	257	
Barone S	14	
Barr I	16	
Barr J M	168	
Barrett I J	170	
Barrett N	197	
Barrett S J	43	
Barrier R J	325	
Barron L L	51	
Barry E H	7	
Barry P	226	
Barry P J	18,612	150
Bartell A	325	
Bartell K A	144	
Bartholomew B J	158	
Bartleman M	118	
Barton C	3	
Barton J A	32,242	
Barty N	235	
Basarowick B A	244	
Bashford I	18,835	
Bastian B A	18,987	1,455
Bastian J S	189	
Batch A E	201	
Bateman M	17,871	
Bater J M	16	
Bates C G	283	
Bates D C	7,611	
Batey I P	41,078	2,486
Battershill F	4	
Battisson C A	18,130	
Battisson J	41	

	Salary $	Travel $
Battle D	1,508	
Batute R	163	
Bauer J	308	
Bauer J F	217	
Baugh G	158	
Bauman M	5	
Bawtinheimer M A	32,496	4,238
Baxter J J	209	
Baxter L F	23	
Baxter L J	150	
Baxter M J	8	
Baxter N	214	
Baycroft J M	176	
Bayer J	136	
Bayers T	225	
Baynes L	18	
Beach R	34	
Beale S	22	
Beard E	7	
Beaton J A	29	
Beaton R M	4	
Beattie E	233	
Beattie J E	8	
Beatty M B	10	
Beaudet L R J	138	
Beaupre G	15,733	
Beaulac B J	184	
Beaumont A E	9,438	
Beaumont H R S	5,961	
Beazley R J	34,267	23
Becher P	198	
Beck D M	2	
Beck E V	167	
Beck S M	225	
Becker G J	198	
Beckwith S M	31	
Bedard L	32	
Beddis R C	8	
Bedwell S F	20,789	806
Beech A M	27	
Beech B M	2	
Beech G M	10,657	
Beecher A	203	
Beemster C	211	
Beese S B	214	
Beesley D J	1,973	
Beeson E L	208	
Begbie T M	6,003	
Begg T	2,103	
Begoray N J	12	
Beharrell F E	191	
Beimen D	24,723	129
Beirne E	285	
Beischer S D	17,830	
Belair C	143	
Belcher Y C	203	
Beliveau M K	185	
Bell A	239	
Bell A M	59	
Bell A M	48	
Bell B	217	
Bell D E	4,350	
Bell E L	237	
Bell E R	230	
Bell E S A	198	
Bell J	211	
Bell J	9,288	
Bell L	13,476	
Bell L	1	
Bell L J	192	
Bell L M	209	
Bell M K	19,214	
Bell M L	4,598	
Bell P H	168	
Bell S C	17,866	
Bellamy D J	151	
Bellerive E	191	
Belley M	11	
Bell-Irving S	7	
Belling J D	251	
Bellis M	2	
Belter L V	176	
Benjamin A H	147	
Benjamin G E	7	
Benn C	8,738	
Benn J K	179	
Bennett B	13,674	
Bennett G B	19,616	
Bennett H B	35,479	326
Bennett J J	196	
Bennett J M	28,483	
Bennett K G	237	
Bennett M	119	
Bennett M	201	
Bennett M	134	
Bennett R A	183	
Bennewith A S	191	

	Salary $	Travel $
Bennie D	237	
Bennington S	16	
Bennitz D C	24	
Bennitz R	10	
Benoit J	12	
Benoit M C	247	
Bensching C D	3,393	
Benson C G	163	
Benson G	13	
Benson J	283	
Bentham B J	311	
Beppe C	116	
Berar M K	9	
Berch P F	235	
Berg A	218	
Berg I	195	
Bergen S	19	
Berger K A	2,907	
Bergman E E	115	
Berkelaar L	2	
Berlin M I	2	
Bermel M I	1	
Bernard C L	2	
Bernardis F	191	
Berndt O M	256	
Berry D I	11	
Berry F E	271	
Berry J	2,982	
Berry P D	21	
Berry R	305	
Berry T L	206	
Berry W J	234	
Berst B M	16	
Berteaux E	210	
Bertness W	186	
Besler L M	2,182	
Best F E	7	
Betteridge J H	162	
Bettiol R	550	
Bettis B L	263	
Bettis M B	3	
Betts E M	300	
Betts S	4	
Beukers J A	2	
Beulens S J	517	
Beutel W	1	
Bevan F E	3	
Beveridge B	5	
Bevis M L	255	
Bewcyk B A	145	
Bexton L G	169	
Beyer C	16,299	
Beyer F	214	
Beynon D V	221	
Bhopwani J	193	
Bhullar N S	169	
Bianco M	219	
Bibby M	216	
Biden R A	347	
Bieber N E G	276	
Biewirth A H	3	
Bifano E F	5	
Bigelow K G	6,759	
Bigland A I	191	
Bignell J R	8	
Bigney J K	196	
Bigwood R L	17,307	
Bipold T	3	
Bilinski I D	4	
Billas W	34	
Biller L	3,571	
Billey M	158	
Billias D	4,486	
Billings M I	18,761	
Billington M L	2,877	
Bills F	2	
Billy A	153	
Billy J A	284	
Bingham J P	7	
Bingham S M	6	
Birch M A	14	
Birchard G	14	
Bird A	23	
Bird D J	2,629	
Bird J	23	
Bird M	266	
Bird R R	212	
Birley S E M	254	
Birtwistle V A	217	
Bishing L	523	
Bishop A K	3,841	
Bishop C J	156	
Bishop J	237	
Bishop L M	119	
Bishop P E	4	
Bishop W E	21,752	138
Bisset J D	200	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Bissett P	15	
Bittner M	223	
Bjarnson D	9,500	
Bjorge B	270	
Bjornson A M	210	
Bjornson E J	165	
Bjornson M V D	420	
Blaber C L	9	
Black C E	3,366	
Black F E	321	
Black K R	224	
Black M	7	
Black M G	232	
Black T L	190	
Black V A	186	
Blackburn L A	1	
Blackett J L	182	
Blacklock V J	205	
Blackmon E M	1,979	
Blackmon R L	214	
Blackstock L J	1,253	
Blackwell M I	1	
Blacquiere G B	157	
Blain B	299	
Blain M V	6,767	
Blaine F S	195	
Blair R	310	
Blake J E	157	
Blake O I	232	
Blake W	27	
Blanchard D	1,614	
Blanchard F E	14	
Blanchard M J	5	
Blancher F L M	2	
Blanire D V	202	
Blankinship T D	154	
Blaseckie M A	18	
Blasutig M A	158	
Blatter P G	21	
Blevings V M	5	
Bligh K L	9,194	
Bligh S	1,077	
Bliss S	2,590	
Blogg J	2	
Bloom M F	232	
Bloomfield S E	2,631	
Blower D L	4,901	
Blue B A	2	
Blue M A	253	
Bluemenstiel M E	260	
Blues O S	10	
Bluman N	387	
Bluman S S	406	
Blumhagen G N	214	
Blunt W R	27,984	
Blyleven M	4	
Boake J	4	
Board J	408	50
Boates S	11,245	1,125
Bobroske T J	1,745	
Bock E L	253	
Boddy M	245	
Bodholdt L E	119	
Bodnar M	286	
Boechler B	5,341	
Boechler D	2,893	
Boekhorst I M	12	
Boese D	19,322	
Boese G	203	
Boese J B	492	
Bogren D	146	
Boguski G A	203	
Bohmer T M	289	
Bohnet D A	16,012	
Boilard L M	174	
Boileau D M	10	
Boileau I	141	
Boisvenue F	179	
Boivin J D	151	
Boldrick L B	175	
Bolli K	10	
Bolliger M	735	
Bolton A	2	
Bolton B	40,386	3,406
Bolton C V	27,047	3,172
Bolton G	172	
Bond G	2	
Bone A	17	
Bonner L A	196	
Bonner L V	240	
Bonner P	300	
Bonner S E	208	
Bonner V W	121	
Bontron G M	1,497	
Booker H C	192	
Booker J J	267	
Boone S C	185	
Booth B L	15	
Booth D	7	
Booth K S	180	
Booth M E	16	
Booth W R	9	
Boothman H B	286	
Borg D E	9	
Borgford E M C	179	
Borlase I E	172	
Borrett B A	202	
Borris H	2	
Borthwick N	1	
Bosch J A	234	
Boskov N M	247	
Botham M E	227	
Bothamley V M	101	
Botteron S A	12	
Botting C M	208	
Bouchard S M	14,657	
Boucher B	183	
Boudreau G	10	
Boudreau L L	21	
Boudreau M	8	
Boulton K W	219	
Bouma T A P	18,379	125
Bourassa J	164	
Bourchier J M	160	
Bourdon N C	46	
Bourgeois F E	162	
Bourque L M	214	
Bourque P B	109	
Bousquet L D	17	
Bovey J	45,696	2,442
Bowen W F	28,520	
Bowerman M L	10	
Bowerman W C	16	
Bowes G G	219	
Bowes M P	216	
Bowie A M	212	
Bowles J	1	
Bowles J E	317	
Bowron B K	159	
Bowron F B	196	
Bowron T	7	
Boyce B J	21	
Boyd G S	168	
Boyd W W	35	
Boyer L D	155	
Boyko B	247	
Boyko D L	217	
Boyko P W	3,887	
Boyle G L	3	
Boyle J	4,931	
Boyle M E	6	
Bracewell G E	260	
Bradasch C	17,895	
Brader C J	19	
Bradfield L	27,334	515
Bradley A T	378	
Bradley H	6	
Bradley L A	240	
Bradley M B	226	
Bradlow D E	209	
Bradshaw J S	162	
Brady A	40,260	243
Brady D R	191	
Braes J D	14	
Bragg W	177	
Braid R A	11	
Braithwaite B E	230	
Bralic N	16	
Bramhill R	15,426	
Bramwell G M	245	
Brand A M	51,480	2,012
Brand W R	23,850	110
Brandak A C	194	
Brandon C A	470	
Brandon T L	276	
Brandt J	14	
Brass J M	264	
Braun E	265	
Braun M	490	
Braun M	196	
Bray L	7	
Brayshaw T C	32,171	940
Breaks D B	11	
Brebner N V	3	
Brecht L	22	
Breeden J L	203	
Brehart J	317	
Breiter S A	356	
Bremner J A	47	
Brendzy V C	224	
Brennan D M	6	
Brennan P J	7	
Brennan W P	20,990	
Brereton C S	219	
Bressanutti A	222	
Brett P G	309	
Brewer J L	3,339	
Brice E	5	
Bricker G D	26,221	129
Bricker M J	20,184	
Brideau S	152	
Bridge K A	27,767	
Briere C A	3,881	
Briggs E	195	
Bright S R	3	
Brightman M R	219	
Brill R E	13	
Brinkman J	2,310	
Briscoe T L	2,714	
Bristol M G	7	
Bristow B J	254	
Bristow S A	7	
Bristow S D	18,455	
Britt H K	49,968	540
Britton E	18	
Britton M D	13	
Broad D G	300	
Broadland T R	38,396	7,890
Brock D M	270	
Brock J A	222	
Brock M	19,389	
Brocklebank K F	211	
Brocks Y M	5	
Broderick M L	260	
Brolly R P	12,574	4,020
Brook A J	1,548	
Brooke J A	1	
Brooke M E	3	
Brookes A	314	
Brookes E E	203	
Brookes J C A	22,745	92
Brooks A	201	
Brooks D C	33	
Brooks J	255	
Brooks J M	1	
Brooks R	4,750	
Brooks S	10	
Broome D R	294	
Broome H	1,482	
Broomfield G A	185	
Brothers M	2,207	
Brothers W M	27,890	
Brougham W C	27,355	
Broughton J H	17	
Broughton S A	194	
Broverman L J	20,910	
Brown A	278	
Brown A S	7,573	
Brown B	16,733	
Brown B C	225	
Brown B F	187	
Brown D	230	
Brown D F	23	
Brown D M	197	
Brown D S	132	
Brown D V	20,068	
Brown E	185	
Brown F	10	
Brown F	163	
Brown G D	424	
Brown J	206	
Brown J	3,186	
Brown J D	145	
Brown M C	16	
Brown M L	247	
Brown M W	163	
Brown P G	106	
Brown S	17,623	39
Brown S T	373	
Brown T	22	
Brown W E	29,727	
Browne B M	220	
Browne C A	23,608	
Browne J L	380	
Browne N B	192	
Browne R	3	
Browning A E	269	
Browning E K	19,341	3,557
Brownlee G A	2,447	
Brownscombe M	20,422	253
Brownsey G R	36,564	3,960
Bruce A J	333	
Bruce C H	4	
Bruce F	34,768	543
Bruce M E	206	
Bruce P I	3	
Bruce R M	275	
Bruce V M	25,123	
Bruckshaw R	9	
Brummitt T A	4	
Brunn R J	26,501	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Brunsdon R B	48,687	4,301
Brunton D	27	
Bruvall S	204	
Bruvall T	155	
Bruvold I S	13	
Bryan A	230	
Bryan P T	4,108	
Bryan R A	252	
Bryant A L	125	
Bryant D A	11	
Bryce M	6	
Bryden M M	201	
Bryenton F C	176	
Bryenton J H	220	
Buchan A S	1	
Buchanan B	9	
Buchanan J H	28,396	147
Buchanan M M	187	
Buck D G	2,499	
Buckberry L	7,917	
Buckingham D L	226	
Buckland G P	1,852	
Bucklee M	323	
Buckley C E	237	
Buckley E E	206	
Buckley S C	18,215	
Budden D M	205	
Buffie M E	191	
Bugden K A	238	
Bugera K	216	
Bugles B J	187	
Bugles W A	141	
Buick S M	335	
Buie G M	278	
Bull J L	3	
Bullock M	6	
Bulmer B E	425	
Bulmer L J	42,385	
Bumstead G M	262	
Buna K	2	
Bunch S A	4,252	
Bunt W G	248	
Burant J M	14	
Burch P E	20,048	
Burch R D	41,421	
Burden J	527	
Burden V	206	
Burden V M	183	
Burdett E M	243	
Burdett V M	190	
Burdge M A	226	
Bureyko E C	16,247	
Burge L M	351	
Burgess J M	5	
Burgess S M	47,839	1,559
Burgis A	174	
Burkard J M	4,666	
Burkart B	210	
Burke F	233	
Burke G L	378	
Burke L P	27,121	
Burnell J	194	
Burnett D W	246	
Burnett J M	2,261	
Burnett V J	220	
Burnham A K	15,674	
Burns E M	39	
Burns H A	19	
Burns M D	134	
Burns S	226	
Burns V	14	
Burr K F	1,722	
Burr R B	119	
Burrell B G	7	
Burn C M	329	
Burroughs H G	187	
Burrow W J	1,873	
Burrows R H	24,901	
Burt D	3	
Burt L M	19	
Burt T	9	
Burton B	9	
Burwell A M	185	
Busch L	151	
Busch M P	172	
Bush C M	184	
Bushell I	8	
Butcher N S	43	
Butcher P A	10	
Butler H J	199	
Butler R G	30	
Butler S	15,364	
Butorac J M	394	
Butt B M	203	
Butterfield E F	19	
Button J A	274	
Butts B M	151	

	Salary $	Travel $
Buxton M	207	
Byers B M	27,086	428
Byers E E	182	
Byers R A	25,892	137
Bylander N E	7	
Byrnes J M	241	
Bywater E	193	
Bzdel G	169	
Cabeldu C L	17	
Cadger P	37,158	350
Cadorath H	439	
Cahill P M	33	
Cahill R L	202	
Cahill T	6,703	
Cahoon W F	22,200	255
Cail P	14	
Cairns C H S	219	
Cairns J R	204	
Cairns O B	220	
Calancie L	10,080	5,798
Calderwood S R	15	
Caldwell D C S	220	
Caldwell M	14	
Caldwell R J	17,715	
Caldwell R M	38,676	756
Calhoun S A	129	
Callaghan J	212	
Callaway F M	171	
Callens M C	230	
Calow E M	270	
Calow T A	334	
Calve P E	29,636	
Calver L F	170	
Calver M J	203	
Calvert E A	204	
Calvert J	4,430	
Calvert L M	31	
Calvert M C	183	
Calvin L	2,405	
Cameron A	223	
Cameron D J	212	
Cameron D L	153	
Cameron D M	165	
Cameron G E E	29,395	4,968
Cameron H M	1	
Cameron J	3	
Cameron J E J	206	
Cameron L L	203	
Cameron M A	240	
Cameron R T	325	
Cameron S	12,558	
Cameron S A J	326	
Cameron S D	6,597	
Cammidge M	3	
Camp M E	1,261	
Campbell A B	1,978	
Campbell B M	194	
Campbell C A	123	
Campbell C K	55,374	5,390
Campbell C S	208	
Campbell D J	29	
Campbell D T	24	
Campbell E M	6,755	
Campbell E M	5	
Campbell F	181	
Campbell G D	15	
Campbell G E	210	
Campbell H	411	
Campbell H	24	
Campbell J C	12	
Campbell J I	238	
Campbell J M	354	
Campbell J P	4	
Campbell L	132	
Campbell L A	197	
Campbell L J	181	
Campbell M	7	
Campbell M J	182	
Campbell M S	227	
Campbell P	212	
Campbell R W	32,171	1,727
Campbell S	18,464	91
Campbell S A	2,637	
Campbell S H	4,108	
Campbell S L	4,728	
Campbell T L	19,927	
Campbell V E	244	
Campfield J M	177	
Cann B C	2	
Cannings R A	33,524	2,894
Cannon A V	60	
Canofari S E	1,760	
Caparas C	223	
Carbert W J	13,969	
Carbutt J E	174	
Cardin J A	17,791	
Cardin R V M	28,828	

	Salary $	Travel $
Carduner I	2	
Careless V A S	20,169	140
Carew F H C	168	
Carlile P S	36	
Carlsen V L	28,587	
Carlson A	4	
Carlson B	209	
Carlson M F	3,628	
Carlson M J	260	
Carlton S E	16,678	
Carmichael G H	261	
Carmichael K M	24,515	2,149
Carmichael W J	28,360	
Carnell J M	2,379	
Carney B M	430	
Caron B A	9,770	
Caron D H	253	
Caron R	18,227	
Carpenter D K	235	
Carr D E	174	
Carr F	388	
Carr S I	358	
Carrigan B L	209	
Carroll B G	302	
Carroll E J	157	
Carroll M E	22,439	817
Carruthers A	408	
Carruthers H A	195	
Carruthers H I	297	
Carruthers J	8	
Carson S P	2	
Carswell D B	282	
Carter A M	210	
Carter B A	15	
Carter G E	349	
Carter I J	17	
Carter J	183	
Carter J A	243	
Carter S	284	
Cartwright B H	270	
Cartwright G A	1,324	
Casey P S	230	
Cash B	25,991	
Cash E T	6	
Cashin I	228	
Casimir T L	123	
Cass I W	17,961	
Cassap H	13	
Cassidy S C	22,902	719
Cassidy W J	20,793	
Casson C W	142	
Castagne S	134	
Castle C S	9	
Castle G	28,560	
Castle P A	214	
Caswell D M	10,537	
Caswell R A	10,148	1,707
Caterer R E	3	
Cauldwell A	195	
Cawker R S	199	
Cawley B E	325	
Cayen J	484	
Centenary G	207	
Ceska A	28,148	2,522
Chaban E M	9,568	
Chabot B M	166	
Chabot M	26	
Chagnon G W	196	
Chalmers E I	164	
Chamberlain L W	140	
Chamberlain S E	272	
Chamberlin D R	31,391	112
Chambers A H	299	
Chambers C	289	
Chambers M E	216	
Chambers S	11,853	
Chambers U V	232	
Champagne R	1,166	
Champlaie M J	176	
Chan J	8,175	
Chanona R	144	
Chapelle J M	204	
Chapelsky G D	15,733	
Chapman B	169	
Chapman B	11	
Chapman B I	12	
Chapman E	215	
Chapman K D	212	
Chapman S	34	
Chaput J L	3	
Charbonneau M F	200	
Charlebois G M	247	
Charles E	31	
Charlie A M	212	
Charlie T	146	
Charlton A S	43,824	4,883
Charters M L	187	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Chartier R K	2,064	
Chase H	12	
Chase K	228	
Chase M L	439	
Chase P J	7	
Chase P M	146	
Chataway P J	204	
Chauvin D A	28,594	
Chazottes M L	50,388	1,078
Chechik M A	24,219	438
Chedore B K	238	
Cheeseman P A	144	
Chell S L	242	
Cheney R A	206	
Chen-Wing A A	204	
Cherenko M M	4,590	
Chernoff P	788	
Cheston J	277	
Cheston L	193	
Cheston W E	295	
Chevalier E	307	
Cheveldave C	28,219	3,828
Cheverie J P	192	
Chew C L	195	
Chiasson G	15	
Chidley J C	5,073	
Childs J E	200	
Chilton H L	194	
China P E	211	
Chingee H	186	
Chinn J R	29	
Chinn K	6	
Chipperfield F	4	
Chipperfield J L	172	
Chisholm E F	406	
Chivers E	227	
Chlopan M A	5	
Chobotar S	254	
Choboter S	3	
Chohan J	1	
Choppen N L	188	
Chow D	55	
Chow P	15,642	
Choy H	16,725	
Chrabaszcz P G	15,723	
Christensen F C	226	
Christensen T	214	
Christiansen D E	7,703	
Christiansen J P	201	
Christianson C A	22,202	
Christianson D M	212	
Christoffersen V	379	
Chu N	2,809	
Chulka A B	159	
Chulka S A	28,210	768
Chungranes J M	3,531	
Church E W	206	
Churchill F J	2	
Churchill L R	196	
Churchill R M	209	
Churchwell G R	149	
Ciccone A L	4	
Ciccozzi J L	8	
Cinnamon P A	161	
Cioci E	173	
Cishecki A M	245	
Clapp L M	3	
Clappison M	150	
Clark A	186	
Clark A J	2	
Clark B	19,616	
Clark B	19,640	
Clark C	286	
Clark D	215	
Clark E	31	
Clark G C	209	
Clark M	223	
Clark S M	7	
Clark S R	5	
Clark T L	208	
Clark V	235	
Clark V M	309	
Clarke D E	236	
Clarke D I	180	
Clarke E A	19,817	
Clarke I L	235	
Clarke J N	331	
Clarke K J	17,508	
Clarke L A	216	
Clarke L E	3	
Clarke S E	221	
Clarke W M	11	
Clarkson B L	243	
Clarkson M	16,556	
Clart L	15	
Clattenburg M E	158	
Clausen J L	134	
Clausen Y I	280	
Clavier J	3,849	
Claxton B	15,414	
Claxton C G	4,249	57
Clay A	8	
Clayden W R	8	
Clayton D	16,547	
Clayton G E	208	
Clement L G	213	
Clement L J	227	
Clement M D	206	
Clements J	13,860	
Clements M E	299	
Clements M G	3	
Clements S	1	
Clements V E	11	
Cleworth C A	423	
Cliff E W	205	
Cliff F	6	
Cliff M E	166	
Cline J	190	
Clinging M E	227	
Clipperton M M	2	
Clipperton R W	7	
Clough E H	13	
Cloutier J M	292	
Clover J W	1	
Coates I R	31,476	268
Coates S E	303	
Cober L A	174	
Coccola C M	25,751	
Cochran F L	346	
Cochran G I	195	
Coe M G	288	
Cory J R	12,980	
Cory W S	17,632	
Coffey D	5	
Coffin S Y	361	
Coghill E I	7	
Cohen D M	243	
Cohen G	206	
Cohen L	205	
Cohen M M	215	
Colbourne J	3,229	
Colbow L L	15	
Colby W F	478	
Coldwell C	125	
Cole B	107	
Cole D	2,601	
Coleman C L	246	
Coleman J	14	
Coleman M	204	
Coleman N K	13,580	
Coles F R	210	
Coles M	207	
Colgate C F	15,259	
Collett S G	6,896	
Collicott L	26,882	
Collie S H	157	
Collier J K	200	
Collier M	6	
Collier N M	199	
Collier W E	166	
Collins J V	165	
Collins L P	197	
Collins S J	245	
Collinson L S	244	
Collison K E	209	
Colongioli L P M	226	
Colquhoun D C	12	
Colter W A	22,076	
Coluen I	193	
Colwell K E	268	
Comartin L A	302	
Comartin V A	44	
Comazzetto J A	171	
Conchie M J	182	
Condrashoff N I	23,396	
Coney L	4,390	
Connell B B	6	
Connell T B	40	
Connelly C E	206	
Connelly J M	16,133	387
Connolly G	201	
Connon J G J	3	
Connor E	171	
Connorton L	12	
Conrod C E	448	
Contois M S	1,554	
Conybeer M	167	
Cook A M	4	
Cook G V	8,122	
Cook J P	187	
Cook J W	59,236	3,045
Cook L A J	176	
Cook L R	290	
Cook M E	19,102	338
Cook S E	206	
Cook V M	5	
Cook W	15,690	
Cooke M B	24,271	1,280
Coolidge S A	212	
Coolin A M	169	
Coombe I	4	
Cooper A	1	
Cooper D	3,549	
Cooper D L P	1,805	
Cooper G	22	
Cooper G J	208	
Cooper H M	182	
Cooper I L	9	
Cooper I S	1	
Cooper J M	20,865	1,212
Cooper S	1,816	
Cooper S M	254	
Cooper T K	12	
Cooper Y M	188	
Coote J M	310	
Cooter C	176	
Cooter J V	185	
Cope S E	122	
Copeland R I	219	
Copes J	216	
Corbett B	23,805	354
Corbett H J	234	
Corbett L E	246	
Corbett M	198	
Corbett P G	225	
Corbitt B	49	
Corby E M	450	
Corcoran M E	224	
Cordeau A	209	
Corley-Smith P	26,607	743
Cormack L J	35,526	902
Cormons K I	246	
Corner R W	30,707	
Cornish G A	23,380	558
Cornish H P	203	
Cornish L	334	
Cornish S H	23	
Cornock B A	200	
Correia J B	13	
Corrigan J	192	
Corrigan K G	154	
Corrigan V E	14	
Corrin E A	5	
Corsan L M	204	
Cosens A G	182	
Cosgrove W J	20,116	1,099
Costin O	244	
Cote G	11,075	
Cote G	224	
Cote M C	853	
Cote M H	238	
Cottam W J	207	
Cottle O	10	
Cottrel H	3	
Cottrell A E	156	
Cottrell M	2	
Couchman A	2,405	
Couchman B J	749	
Coughlin E L	12	
Couillard J B	221	
Coult A L	189	
Coulter A	162	
Coulter A M	14	
Countway J S	266	
Coupe B	370	
Courage P A	176	
Courtemanche C R	28,192	
Cousins J A	283	
Cousins K D	196	
Coutts B G	17,379	
Coutts V E	1,913	
Coveney F	11	
Cowie D G	10	
Cox B	19,478	
Cox D M	10	
Cox E	202	
Cox F	186	
Cox J	5	
Cox K A	20,820	38
Cox L D	16,849	
Cox R H	183	
Cox S D	4	
Cox W	180	
Coxson R K	192	
Coyle B	301	
Coyle S V	371	
Cracknell S A	1,131	
Craddock J P	19,243	
Craig B L	8	
Craig G S	33,403	146
Craig J	17,384	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Craig J	5	
Craig P	1	
Craigie K L	17.459	
Craik O L	1	
Crane K M	749	
Crane R	6	
Crawford A	16	
Crawford F L	224	
Crawford F P	12.978	
Crawford H V	159	
Crawford J	311	
Crawford J H	16	
Crawford L	194	
Crawford M E	133	
Crawford P A	7	
Crawford R D	343	
Crawford W M	68	
Crawford W M	365	
Crawley D C	304	
Crawley D E	23.940	
Creasser E G	3.176	
Creber V	8.184	
Creed R F	305	
Creighton F A	20.048	
Crerar J W	903	
Cresswell E J	15.438	
Crich B L	2	
Crich W J	195	
Crinall B B C	3.791	
Crockett K A	10	
Croften M D	282	
Crofts C E	18.027	
Crombie H L	3	
Crombie V A	3	
Crompton C M	51	
Crompton M E C	3	
Cronshaw D	178	
Crook J	26.768	
Cropper P C	215	
Cross K E	429	
Cross L	178	
Cross S	7	
Crossley E J	18.593	
Crossley V A	198	
Croucher T E	177	
Crowther H R	227	
Croy T A	20.778	
Crozier J	11	
Cruikshank I K	253	
Cruikshank L	247	
Cruise E D	16.977	
Crull D N	1.028	
Cruz J	2.307	
Csizmadia A M	220	
Cuell L	5.750	91
Cuitkovich J M	231	
Culbert G	4.819	
Culbert J	1	
Cullen J M	142	
Cullum P A	266	
Culver S V	8	
Cumming J E	6	
Cumming J P	328	
Cummings J W	223	
Cummings V J	260	
Cummins J E	7	
Cunningham D J	13.280	42
Cunningham G A M	178	
Cunningham G E	19.482	
Cunningham N J	140	
Cunningham N M	4	
Cunningham R H	259	
Curr R H	212	
Curran E S	182	
Curren G	17.785	
Currie D	24.193	257
Currie D J	29.612	204
Currie L D	249	
Currie P L	779	
Curtin A J	754	
Curtis A E	7	
Curtis I G	2	
Curtis M J	6	
Curtis P	715	
Curtis R R	6	
Curtis R W	36.972	
Cushman H A	11.477	
Cusick R D	229	
Cuthbertson S A	42.006	1.836
Cutler D M	215	
Cutler M	15.467	
Cwikula R W	171	
Cyr M A	4	
D'Auray L	218	
D'Souza J	260	
Dabby R	208	
Dabner L J	2	

	Salary $	Travel $
Dachner G F	228	
Dafoe W W	170	
Dahl D	244	
Dahle S J	15.751	
Dahmer M	9	
Daigle B A	189	
Dakin M E	17.028	39
Dakin T A	16.676	
Dale L R	10.300	
Dalgleish J K	284	
Dallas N A	12	
Dallas T W	273	
Dallin A V	10	
Dalman K G	16.897	225
Dalton L L	389	
Dalton R	9	
Dalton R M	17	
Dalziel E J	1.834	
Damant L M	42	
Damstrom C M	272	
Danallanko S	463	
Daniel L	1.017	
Daniels A	127	
Daniels D M	17.539	
Daniels H	9	
Daniels I	174	
Danielson C M	217	
Danielson E	7	
Danyluk W	4	
Daoust C K	140	
Dardengo D	14.942	
Darling D D	223	
Darling L J	213	
Darman A C	217	
Darnbrough G R	261	
Darnel J	2.723	
Darts V J	41	
Daruda K A	214	
Dautzenberg A A	14	
Davenport S	316	
David E F	198	
Davidge N L	4.651	320
Davidson D H	5.592	
Davidson J	16	
Davidson J H	254	
Davidson J N	201	
Davidson J P	3	
Davidson P E	212	
Davidson P F M	124	
Davidson S	146	
Davie L A	10	
Davies A D	38.304	1.558
Davies A M	16	
Davies B M	240	
Davies D A	16.108	
Davies D G	191	
Davies D J	18	
Davies D L	4	
Davies F C	178	
Davies G	33	
Davies H C	8	
Davies I	4.634	
Davies L	14.022	
Davies L	16.571	
Davies M	252	
Davies N E	3	
Davies R	151	
Davies S R	293	
Davies T	1.069	
Davies W M	355	
Davis A M	3	
Davis D	193	
Davis D T	3	
Davis F W	39.228	360
Davis G D	15.465	
Davis I	11.389	
Davis I M	15	
Davis L A	1	
Davis L A T	5	
Davis M	56	
Davis N L	17.252	
Davis R F	8	
Davis W	211	
Davison J R	28.427	
Davison M	26.998	
Davison M H	73.784	6.166
Davison V I	185	
Davoren W L	3	
Dawe M	123	
Daws E	1.225	
Daws M J	227	
Dawson D	208	
Dawson J W	201	
Dawson R	445	
Day D	199	
Day F M	178	
Day P	3	

	Salary $	Travel $
Dayton E	140	
De Boer S R	279	
De Gamage O J	2.372	
De Gamage O J	7	
De La Nuez B J	213	
De Vries D	2.949	
Dean B J	1.018	
Deane R G	12	
Dearness E	9	
Deatley M R G	5	
De-Brouwer N H	222	
Debeck B W	27.196	110
Debouillianne M L	31	
De-Ciccio P	19.007	
Decap E C	5	
Decario M	254	
Deck T M	196	
Decker E A	268	
Degan M E	28	
Deighton B D	227	
Deiter M E	104	
Dejong J C	1.709	
Dekker T	8	
Del Rosario R J	4.687	
Delany T	253	
Deleenheer H	1	
Delesalle H J	224	
Delich R M	166	
Delinsky L	2.385	
Dell B	281	
Dell N E	184	
Delozanne K W H	25.336	
Delozier L C	28.304	815
Demers M T	197	
Denbigh C I	23.396	
Denholm G G	214	
Denholm J	400	
Denike C R	170	
Dennehy K L	8	
Denney F J	2	
Denney H S	256	
Denney M M	288	
Dennis B G	299	
Dennis D D	250	
Dennis D L	214	
Dennis M	239	
Dennis R L	2	
Dennis S H	2.570	
Denny D	3	
Denny E A I	10	
Dent T B	253	
Denton J L	220	
Denton L J	211	
De-Rover V E	376	
Derby S	398	
Derbyshire C	129	
Dergez K N	178	
Derksen E P	482	
Derksen M	260	
Derksen R	261	
Derksen S D	4	
Dermody D F	164	
Dermott M H	217	
Derrick J E	1	
Des Roches J A	163	
Deshaw C C	21	
Desjardine R M	203	
Desmond-Coster L R	171	
Desorcy A	463	24
Desrochers M	5.655	91
Desrosiers F	182	
Deuling G	1	
Devlin L	16	
Devries D P	152	
Devries L A	8	
Devries S A	294	
Dewar D	13	
Dewitt L M	223	
Dewolf D T	211	
Deyell L S	22	
Dhamani P B M	18.016	26
Dhillon M	2.397	
Dibley N A	19.382	
Dibnah L B	25.916	1.386
Dick A M	7	
Dick G	7.663	
Dick R	2	
Dick R L	9	
Dickason P A	275	
Dickens L A	6	
Dickey B F	260	
Dickie J	5	
Dickinson S A	289	
Dickson J H	28.505	
Diemer H L	33.700	3.069
Dietrich P	2	
Di-Guistini C A	233	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Dilks H	2	
Dillabaugh J K	16,713	
Dillman E	177	
Dillon B	17,274	
Dilworth B M	232	
Dinnell M A	17,208	
Dinsdale M A	4	
Dion J F E	13,979	
Dionne G A	228	
Diotte L	30	
Dirks W	4,684	6
Dirnback S M	155	
Dishkin E	204	
Dittrich L L	182	
Dixon M L J	169	
Dizon E	14,793	
Doane B A	12	
Dobbie I S H	18,006	
Dobbin E F	6	
Dobie G	36,678	398
Dobson J F	24	
Dobson K A	133	
Docker J K	172	
Docouto D S	17,509	128
Dodd B S	270	
Dodd E W	35,534	254
Dodd K	13	
Dodd K L	20,080	
Dodge J L	243	
Dohan G G	26,809	
Doherty C M	286	
Doherty L P	173	
Doliwa E	15,765	
Doll N R	104	
Dolling R A	210	
Dolson L E	483	
Dom R	31,456	
Domae K K	212	
Domer R G	180	
Dominick M R J	164	
Donaldson G M	359	
Donato J M	196	
Doney J	13	
Donnelly G P	227	
Donnelly J C	207	
Donnelly S E	17	
Donnelly S R	282	
Donohue D	184	
Donovan B	11	
Donovan H S	8	
Dool L M	174	
Doore R J	14	
Doran D G	190	
Doran L V B	9	
Doratti M E	4,686	
Dorazio D J	207	
Dorgan J S	7	
Dornan G O	11	
Dorozio M J	230	
Dosch M E	202	
Doty L M	377	
Doubleday R	217	
Doucett S D	199	
Doucette L I	153	
Doucette S A	240	
Doucette S K	213	
Dougan D C	222	
Dougherty C E	200	
Douglas G	238	
Douglas K A	128	
Douglas L C	74	
Douglas R J	253	
Douglas S L	11	
Douillard S D	192	
Douse V G	1,698	
Dove M L	17,274	
Dovell C	2,330	
Dowling K J	296	
Downey H Y	260	
Downey S	4	
Doxey D	30,258	
Doyle A M G	19	
Doyle E	14	
Doyle J E	23	
Doyle L C	457	
Doyle P A	6	
Doyle F J	1,771	
Doyle W	1	
Draper W E	201	
Draxlir L J	326	
Dray L M	199	
Drayton V M	190	
Drew G C	223	
Drew M	2,029	
Dricos E L	233	
Driediger D F	296	
Drinkwater M	21	

	Salary $	Travel $
Drolet F	18	
Droul J	269	
Drozdik K A	192	
Drugge S J	3	
Drummond D V	10	
Drummond K M	4	
Dryden E	17,343	
Dube J N	389	
Duchesne D M	147	
Duchscherer H M	2,522	
Duckitt J	16,605	
Ducklow G H	4	
Duckworth D	197	
Dudfield B J	660	
Dudleys J E	216	
Dudoward A	235	
Dudoward K	311	
Dueck H R	243	
Duex S	3,161	
Duggan J P	39	
Duggan P A	11	
Dumaresq B A	25	
Dumfries G	4,553	2
Dunae P A	21,547	53
Dunbar B L	178	
Dunbar R P	201	
Dunbrack E G	350	
Duncan E A	242	
Duncan G	268	
Duncan I M T	217	
Duncan J	245	
Duncan J A	202	
Duncan J M I	216	
Duncan M	210	
Duncan S C	15,252	
Dungey D E	206	
Dunham M D	206	
Dunlop A R	223	
Dunlop K F M	330	
Dunn D	8,701	
Dunn G M	8,888	
Dunn L	93	
Dunn M S	1	
Dunn P	7	
Dunn T E	214	
Dunn T J	32	
Dunning M J	247	
Dunsmuir G M	202	
Dupeyron M	216	
Duplessis O	242	
Duplessis T	6	
Duplisse J	249	
Duplisse K S	276	
Duprat Z	3,591	
Durana G S	7	
Durand R I	17,506	
Durrant M	5	
Dussault L	231	
Dutcher V	35	
Dutchyn S Y	12	
Duval B	5	
Duval J	9	
Duval S C	153	
Dwyer P J	20,449	
Dyble R H	13	
Dyck E	33	
Dyck G	10	
Dyck G A	14	
Dyck L A	11,926	
Dyck S	358	
Dyck S M	26	
Dye P	18,188	
Dyer A E	23,087	
Dyer B M	257	
Dyer H E	204	
Dyer P F	13,849	
Dykes F M	198	
Dykes J S	187	
Eagan V A	3,881	
Eales C	277	
Eaman M	210	
Easterbrook E K	6	
Easton L J	8,133	
Easton N E A	276	
Eastwood J E	149	
Eastwood J F	8	
Eaton A L	3	
Eaton W	25,530	
Ebbels V A	4	
Eburne E M	33	
Eccles A D	4	
Echlin R V	226	
Eckert J	8	
Eckstein R L	230	
Eddy B A	7,663	
Edelmeier P W	198	
Edgar M	205	

	Salary $	Travel $
Edgecumbe F H	353	
Edgelow V	998	
Edgett D B	16	
Edgett G C	5	
Edgeworth C B	209	
Edgington M J	17,091	
Edmonds K M	264	
Edmonds P	209	
Edmonds R C	8	
Edmonds V M	5	
Edwards A	1	
Edwards A C	195	
Edwards A C	189	
Edwards A F	197	
Edwards B	14	
Edwards D L E	23,128	
Edwards G I	200	
Edwards G M	166	
Edwards H I	4	
Edwards I E	2	
Edwards J E	203	
Edwards J F	1	
Edwards J R	27,874	
Edwards J W	4	
Edwards P	13	
Edwards R Y	58,040	2,698
Edwards S	232	
Edwards S	177	
Edwards V A-M	1	
Efrat B S	35,499	110
Egan C	238	
Egan S	17,249	
Egberts C L	192	
Egdell G F	214	
Egin F E	215	
Egli E M	238	
Ehrstedt E	254	
Eichler E	193	
Einarson K	2	
Eisler M B	4	
Eisner V M	181	
Ekman C M	10	
El Rayes M M	229	
Elcombe P A	16	
Elder C B	194	
Eldstrom H M	233	
Elefson V Y	176	
Elford B	5	
Elford L W	26,845	
Elgie L A	252	
Elgie R M	220	
Eljarbo L A	178	
Elkan C	437	
Elkington M R	168	
Ellaschuk K R	38	
Ellington H F	8,177	
Elliot D C	8,743	
Elliot G K	1,090	
Elliot R L	184	
Elliott C A	18,994	30
Elliott C L	147	
Elliott G	275	
Elliott H R	194	
Elliott J	64	
Elliott J G	326	
Elliott L	2	
Elliott M L	157	
Elliott N J	2,802	
Elliott O	183	
Elliott P	331	
Ellis A	23	
Ellis B M	238	
Ellis E K	18	
Ellis M D E	7	
Ellis S	2	
Ellison D	271	
Ellison M	176	
Ellwyn D H	181	
Elworthy C	1,010	
Emberley P N	30	
Embleton A F S	198	
Embleton C W	183	
Embleton N L	202	
Embree E R	11	
Embree J M	166	
Emerson J	185	
Emery D S	220	
Emery J	4,736	
Emmerson S	1,775	
Emperingham R A	37,269	
Enemark V L	12	
Eng G	15,673	
Eng M	5,276	
Engeseth E M	211	
England N J	4	
England S	2,523	
Engleson J	179	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
English C	183	
English C R	206	
English F M	228	
English G A	304	
English K	14.022	243
Enman R B	199	
Ennals D M	15	
Enns I M	33	
Ens B	5	
Epp E A	180	
Epp H	6.741	
Epp M	279	
Epp P	20.586	
Epp S I	219	
Eraut C B	14.878	2.275
Erb C E	255	
Erb M A H	1.229	
Erckman J C	155	
Erickson J M	187	
Erickson L R	147	
Erickson M E	297	
Erickson N L	216	
Erickson V	218	
Erling J	7.667	
Erling K E	17.453	
Ernesti M C	8	
Erskine F W	187	
Esposito A	12.459	
Esslemont J S	25.524	
Estabrooks R E	205	
Esworthy P J	30	
Ethier G	150	
Ettinger G	1.460	
Evanoff I	222	
Evans A L	25.929	652
Evans B F	197	
Evans G M	25.034	568
Evans J	338	
Evans J G	221	
Evans J L	212	
Evans K C	192	
Evans L A	182	
Evans L E M	18.738	
Evans M	315	
Evans M E	5	
Evans M M	246	
Evans N	25.579	1.617
Evans N J	196	
Evans W	18	
Everett D M	2.038	
Everitt J M	198	
Evers J M	28.746	
Eversole L J	23.010	2.694
Ewen E	181	
Ewen G R	224	
Ewen L C	34.320	624
Exner G C	29	
Eyjolfson D R	26	
Eyre S E	60	
Eyton P	35	
Faber M	7	
Facey G E	18	
Fach A M	163	
Fagan L G	46.464	4.977
Fagin M E	137	
Failler L F	3	
Fairbairn S J	40.722	2.069
Fairholm V	1.081	
Fairhurst D J A	198	
Fairweather R H	289	
Falck S M	25	
Falcon B F	169	
Falcon K M	148	
Falconer B C	206	
Falk M	184	
Falk T L	286	
Falkins B L	290	
Fall S F	204	
Falle S A	215	
Fane B A	7	
Farago S	21	
Faraguna D L	246	
Farkas V	36.916	453
Farmer J A	113	
Farquhar E	5	
Farquhar R	215	
Farquhar T	1	
Farquharson E	62	
Farrar M J	5	
Farrell B	15	
Farrell J	40.194	24
Farrell J A	7.668	
Farrell M E	1.745	
Farrell R	10	
Farrer J A	20	
Fast G	1	
Fatt W	419	

	Salary $	Travel $
Fatum D Z	250	
Faught V D	168	
Faulkner A C	325	
Faulkner D E	142	
Faulkner L M	190	
Fawcett F C	214	
Fawcett H M	200	
Fawsitt E	13.307	
Fawsitt E	195	
Fawthorpe A E	17.891	
Fawthorpe D E	29.821	2.245
Fayant B L	10	
Federation M	1.238	
Fedrick I M	261	
Fee P J	225	
Fehdrau G G	4	
Fehr E K	237	
Feka J D	28.328	359
Felker M J	209	
Fellers C B	332	
Felsing J H	29.535	
Fentie L E	305	
Fenton J A	174	
Fenton P L	31	
Fenton R E	95	
Fenton S	3.523	
Fenton S M	124	
Fenwick T M	1	
Ferguson B	216	
Ferguson B R	17	
Ferguson E M	234	
Ferguson E M	242	
Ferguson E R	117	
Ferguson H	156	
Ferguson J M	6	
Ferguson L P	189	
Ferguson R	227	
Ferguson R P	1.100	
Ferguson S	1.288	
Fern D J	222	
Fernandes P A	16	
Fernstrom C M	231	
Ferris J R	7	
Ferris O	6	
Fetchko M P	14	
Fettinger K K	184	
Fiddler S L	15.595	
Fidler D M	29	
Field A B	328	
Field D E	188	
Field M	21.152	
Field W A	14	
Fielding G J H	22.555	702
Fielding T G	53.130	4.351
Filer J	2.489	
Fink C	2.179	
Fink M D	2	
Finkle L F	246	
Finn P C	136	
Finn R L	7	
Finney C Y	256	
Firestone L M	6	
Fiset L R	96	
Fish E M	1	
Fisher D S	316	
Fisher E	523	
Fisher M C	171	
Fisher P E	268	
Fishwick S A	193	
Fisk H G	24	
Fisk M B	23	
Fitzgerald I M	290	
Fitzgerald M	185	
Fitzgibbon C P	203	
Fitzpatrick R	33	
Fitzsimons L	21	
Flamer S B	150	
Flanagan P	19.303	
Fleck J	254	
Flello P W	12	
Fleming D	188	
Fleming E J	81	
Fleming I A	239	
Fleming J	140	
Fleming J A	154	
Fletcher M	196	
Fletcher S E	192	
Flewelling P	482	
Floden M	218	
Flom F E	368	
Florea M	152	
Florian M L E	21.248	612
Floritto K J	137	
Floyd G M	275	
Flynn C	840	
Flynn R E	180	
Foerster H D	18.817	

	Salary $	Travel $
Fogliato D A	178	
Foisy T	2.398	
Fokkema L	15.375	
Folk E	22	
Folkerts M	209	
Follis J	35	
Fonger A H	198	
Fonseca C	15.088	
Fontaine E W	255	
Fontaine J K	278	
Foort B A T	4	
Foote D A	174	
Foott C A	5.505	
Foraie M F	228	
Forbes J D	254	
Forchuk F E	5	
Ford A	176	
Ford A	188	
Ford D M	248	
Ford G	29	
Ford J N	457	
Ford L	22	
Fordyce J	60	
Forgues R M	190	
Forrest D A	4	
Forrest H A	23	
Forrest M	1.186	
Forrester B D	9.249	
Forrester D	4	
Forrester L	240	
Forrester P L	259	
Forscutt L E	3.812	
Forseth C J	227	
Forster D E	230	
Forsyth E M	214	
Forsyth J F	199	
Fortin H B	12	
Fortin J M	9	
Fortune D P	215	
Foster A I	226	
Foster B J	125	
Foster F I	322	
Foster G J	26.005	
Foster J B	18.048	
Foster J G	20.237	179
Foster N	8.541	
Foster R C	12	
Foster R L	5	
Foster V J	319	
Fotty M	227	
Foweraker J M	3	
Fowkes S M	199	
Fowler J	214	
Fowler J J	11	
Fowler M	270	
Fowler M A	14	
Fowles B J	17.851	
Fowles M	23	
Fox A	5	
Fox A W	5	
Fox B M	134	
Fox C A	1.387	
Fox D E	264	
Fox D L	268	
Fox D M	506	
Fox J E	211	
Fox L J	1	
Fralick D P	306	
Frame I L	175	
Frampton M	9	
Frampton V	5	
Francas M	188	
Francis A A	135	
Francis L	3.090	
Francis L E	275	
Francis P M	29	
Francis W E	25	
Franke G E	155	
Franklin C A	35	
Franklin M O	5	
Franz S	197	
Franz S L	203	
Fraser D	199	
Fraser D E	228	
Fraser D R	189	
Fraser E I	241	
Fraser H E	126	
Fraser I G	46.688	
Fraser J F E	1	
Fraser M	8	
Fraser M L	14.050	251
Fraser R W	203	
Frederick A M	151	
Frederick E N	21.893	
Freeman D	6	
Freeman D H	7	
Freer L G	2.612	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
French F K	20,436	
French H	251	
French H H	24	
Frey P R	37,494	2,396
Fridriksson-Fick S A	243	
Friebel L P	3	
Friedrich V	12	
Friend S	150	
Friesen C	735	
Friesen D E	24,325	
Friesen E E	151	
Friesen J	2	
Friesen J P M	232	
Friesen K	2,076	
Friesen M	169	
Friesen M	1,643	
Friesen P M	181	
Frigon T M	262	
Frisby A L	179	
Fritsen G G	125	
Fritsen T	127	
Fritz B	243	
Fritz H	15,015	
Frizzell I	15	
Frizzle N M	247	
Froelich J M	394	
Froelich W	228	
Froese F	685	
Froese L L	399	
Froese R A B	1	
Frohlick M	16	
Frumento M M	1	
Fugeman P	3	
Fugler M	176	
Fuhr R M	19	
Fuller C L	9	
Fuller E	113	
Fuller N H	191	
Fullerton M	162	
Fulthorp H	25,775	
Fulton A L	15	
Fulton E H	211	
Fulton M C	17	
Fulton O R	18	
Fulton S L	147	
Funk C M	176	
Funk J E	179	
Funk L	217	
Funk T A	186	
Fuoco D A	211	
Fuoco E L	158	
Furlonger L J	5	
Furness G	200	
Furnish D H	1,991	
Fyles S	4,210	
Gabel S M	187	
Gabriel D	157	
Gaffney B	201	
Gaffney T W	26,568	
Gagne G J	613	
Gagnier H N	4,944	
Gagnon G	246	
Gairns L M	7	
Galbraith D M	265	
Galbraith P A	279	
Galbreath E M	232	
Gale G M	2,007	
Gale S O	19,926	
Gale W G	144	
Galipeau K	1,438	
Gall D W	27,513	
Gallacher D T	35,499	346
Gallagher B L	298	
Gallagher F A	473	
Gallagher H	221	
Gallant M J	22	
Gallo B J	5	
Gallo N	7	
Galloway A M	9	
Gamache M A	5	
Gamble D A	11	
Gamble N G	153	
Gamel D L	157	
Gammond M R	1	
Gano S M E	9	
Garbutt J	319	
Garcia F E	14,600	
Gard L	244	
Gard L	153	
Garden O L	1,836	
Garden R	25,351	
Garden R S	18	
Gardener K	27	
Gardiner D I	23	
Gardiner M	140	
Gardner E A	256	
Gardner G M	295	

	Salary $	Travel $
Gardy J R	250	
Gareau A	145	
Garfat J V	22	
Garland E C	8	
Garnes T	22	
Garrad J	266	
Garrad J V	279	
Garrison J R	221	
Garteig K S	1	
Gatien M	3	
Gatin C M	217	
Gattrell I M	7	
Gaudette S L	42	
Gaudette T M	231	
Gaudreault G	281	
Gaudry G M	281	
Gaughan M A	8,302	
Gauthier A	180	
Gauthier D M	328	
Gauthier G	220	
Gauthier H C	266	
Gauthier I B	174	
Gauthier I C	193	
Gauthier M C	360	
Gauthier M I	400	
Gauvin M	6	
Gawalko L	3	
Gebauer J M	245	
Gebauer R E	198	
Geddes G	48,167	990
Geddes R J	18,736	
Gee L	1,537	
Gee M	33,995	63
Geier W	128	
Geis A M	195	
Geiszt I D	36	
Gelbanks L J	167	
Gelhorn E H	300	
Gelsinger S L	219	
Geltner A	121	
Gemmell J L	7	
Genschorck N	3,304	
Gentles L	187	
Gentry G	107	
Gentry S	178	
George D	221	
George D M	19,838	
George H M	85	
George I M	205	
George I M	1	
George T	193	
Gereluk S	299	
Gering S	1,663	
Gerlinsky M R	11	
Germain W A	147	
German M	14	
German M	18	
Gertken J	254	
Gertz D M	11	
Gervais V D	5	
Getty M A	211	
Gibb E M	17,961	
Gibbens K	10	
Gibbons A C	252	
Gibbons D M	116	
Gibbons Y	299	
Gibbs P	324	
Gibbs R E	27,360	567
Gibbs W	32,586	1,643
Gibson A	166	
Gibson D	1,741	
Gibson K S	21,621	
Gibson M M	205	
Gibson W L	565	
Gidlof S E	152	
Giesbrecht I	139	
Gigot E A	223	
Gilbeau S C	18	
Gilbert A I	14	
Gilbert J M	8	
Gilbert L S	230	
Gilbert S M	6	
Gilchrist K F	301	
Giles D	35	
Gilgan G	12	
Gill B J	546	
Gill J M	17,331	
Gill M J	198	
Gillan I M	233	
Gillanders A M	1	
Gillard E J	17,227	
Gillender J C	254	
Gillett R P H	44,242	4,778
Gillies M H	279	
Gilligan-Hackett P	7,625	224
Gilliland D W	116	
Gillis D A	10	

	Salary $	Travel $
Gillis D A	13	
Gillis D J	8	
Gillis G A	11	
Gillis G M	245	
Gilman D	2,973	
Gilmore M	211	
Gilmore R W	19,241	
Gilmore W H	12	
Gilmour L P	216	
Gilmour P	7	
Gilmour R L	206	
Gilpin C	345	
Girard J E	18,023	
Gittens D	180	
Glab K W	164	
Gladish M J	195	
Glass V J	2,264	
Glave E	225	
Gleeson P J	4	
Glendale S	834	
Glenwright M D	19	
Glover M A	6	
Glover W H	25,716	
Glowasky M I	3	
Gluska A V	2	
Glynn C V	201	
Goad E	261	
Gobeil R M	208	
Godard V M	10	
Goddard D I	19	
Godfrey C	17,939	
Godfrey I A	243	
Godfrey T J	18,639	
Godin J C	153	
Godler M	6,353	
Godwin D	259	
Godwin J C	235	
Godwin J E F	182	
Godwin R K	13	
Goebel M	195	
Goebel M	51	
Goebel T	1,715	
Goel R	199	
Goertzen G	6	
Goffinet A F	168	
Golbeck Z C	200	
Goldberg H M	54,067	979
Goldenberg S	36	
Golnick H R	5	
Gomes L F	177	
Gonsalves W J	276	
Gooch L D	7	
Goodfellow I	299	
Goodison J H	201	
Goodman G R	233	
Goodman J P	3	
Goodridge E	365	
Goodridge E M	4,097	
Goodridge G S	177	
Goodwin C J	26,120	
Gorby D A	18	
Gordon A E W	217	
Gordon D B	4	
Gordon J M	26,030	
Gorlitz L	22	
Gorman B R	8	
Gorman M A	28,901	
Gorst J	1	
Gosh B A	4	
Gosse L L K	218	
Gossman B L	256	
Gotobed E E	326	
Gottfred V	12	
Gotto D	15	
Goudreau E	16	
Gouin N	185	
Gould K E	16,014	469
Gould M R	3	
Goundrey B A	4	
Govorchin S A	12	
Gow D	7,160	
Gower D V	9	
Gower P D	6,270	
Goy R W	23,488	
Grabher D E	205	
Grace B L	3	
Graf C	172	
Graham A B	186	
Graham C	318	
Graham C A	5	
Graham C E	185	
Graham G	5	
Graham I M V	9	
Graham J L	1,415	
Graham K	169	
Graham L	17,632	
Graham L	4,005	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Graham M	267	
Graham M M S G	195	
Graham P J	17	
Graham-Bell M	27,974	1.979
Grainger M H	113	
Gramiak E	228	
Grams G	6	
Granberg S J	187	
Grandia L K	455	
Granovsky A A	229	
Grant C L	2,049	
Grant G	8	
Grant H L	241	
Grant J	264	
Grant K E	253	
Grant M E	33,505	673
Grant M J	24	
Grant N A	119	
Grant R M	242	
Grant R W	43,086	235
Grant V E	268	
Grant W M	288	
Granton L D	6.585	
Grassi A	22	
Gratien S	716	
Graves A D	23.396	6.118
Graves L M	17,971	
Gravlin G R	157	
Gray A M	227	
Gray B	162	
Gray D H	8	
Gray H M	181	
Gray M I	201	
Gray W	16,142	
Graydon T W	29,006	
Grayson M D	7,934	
Graziano E M	240	
Green A J	1,543	
Green B	881	
Green B J	33,863	8,167
Green C	203	
Green D	264	
Green D	204	
Green E	8	
Green E L	238	
Green G D	22.651	605
Green G J	304	
Green J	16	
Green L D	138	
Green L H	37	
Green O B	8	
Green R	18,027	538
Green R A	30,086	
Green S A	19.389	
Green S R	171	
Greene H J	28,692	2.149
Greening N	18,892	
Greenlaw M	250	17
Greenlee L A	192	
Greenley J D	17,938	
Greentree E M	234	
Greenwood A J	183	
Greenwood B	7,611	
Greenwood G D	277	
Greep J	221	
Gregg E	329	
Gregorash J	243	
Gregory A	269	
Gregory R M	301	
Gregson M R	12.596	70
Greiner J	4	
Grier L	6,537	
Grieve M R	9.567	
Grieves M	265	
Griffin I	147	
Griffin J C	18,260	
Griffin L H	185	
Griffin M	230	
Griffin R B	21,714	714
Griffin R E	34,503	616
Griffin W I	13,570	
Griffith C M	28,749	1.116
Griffith E G	204	
Griffith J E	25.320	
Griffith M	235	
Griffith M A	15,364	27
Griffiths B C	214	
Griffiths E A	275	
Griffiths P E	27,473	
Grim A J	213	
Grimes L E	19.256	222
Grimmett H B	171	
Grimshaw D A	11	
Grimsson K A	1,238	
Grindlay P E	188	
Groenier L K	12	
Groff F F	29	
Groff J K	1	
Groinus B	8	
Gross S A	18,260	13
Grossier E	257	
Grove M C	24,210	103
Gruenwald B	2	
Gueho M	529	
Guenard S E	3	
Guidon E C	280	
Guild J	15	
Guild L D	438	
Gundry F H	29.807	750
Gunn K L	38	
Gunther D L	15	
Gurney B M	17,891	
Gushue K G	412	
Gustafson C J	162	
Gustafson K	177	
Gutemar G C	25	
Guy A	8	
Guy J	253	
Guy M A	198	
Guy N	176	
Haak A J	199	
Haakenson C D	3	
Haakenson F	155	
Haakenson F	217	
Haas R D	12,124	
Haave J B	175	
Hachey P A	16	
Hackett S G	193	
Hackl S A	270	
Hadden A J	14	
Hadden H	13	
Hadden H	11	
Haddow A V	17,079	
Hadland C	22	
Hadley E L	1	
Hadley G	17,800	982
Haensgen S H	201	
Haeussler C	2.594	
Haeussler D	18.724	
Haffner K C	17	
Hagel J M A	135	
Hagelund P	5	
Hagerman K E	27	
Haggard P A	214	
Haggart A M C	23.408	
Haggarty J C	32.297	2.641
Haggarty R B	10.761	197
Hagglund W E	779	
Haggman D J	315	
Hahn D B	239	
Haight T P	420	
Haines L E	194	
Haines T L	14.495	
Haire R E	25.989	
Haist Y	23	
Hajdu S M	370	
Hales A L	237	
Halford K R	207	
Halikowski E A	214	
Hall A E	227	
Hall A M	27,561	4.431
Hall B J	199	
Hall C	147	
Hall C J	19.512	61
Hall E W	170	
Hall H	5.226	
Hall H S	48	
Hall J	169	
Hall L E	46.073	4.048
Hall L J	13.966	
Hall M A	6	
Hall P	2.445	
Hall R	240	
Hall R E A	10	
Hall R H	432	
Hall V	18.708	1.080
Hall V D	255	
Halladay B R	1	
Hallam E J	17,632	
Halldorson A D C	20,799	
Haller U M	215	
Halliburton R L	51,744	6,849
Hallinan M	305	
Hallman M	34	
Hallman N	4	
Hallstrom V	124	
Halsall D W	21.070	
Halse B	8	
Halsey V	113	
Haluk L	4	
Halvorson S A	169	
Hamaliuk M B	236	
Hamaliuk S	247	
Hambly S	256	
Hamelin M I	213	
Hamersley A M	46	
Hamersley D F	23	
Hamill E D	207	
Hamilton A D	28.151	83
Hamilton B	3	
Hamilton C A	223	
Hamilton D H	23.534	81
Hamilton D L	6	
Hamilton E F	206	
Hamilton J	18	
Hamilton M L	189	
Hamilton S	224	
Hamilton S R	17.194	
Hamilton T A	189	
Hamilton W T	26.243	
Hamlet D J	29.520	500
Hamlyn E E M	238	
Hamm E J	200	
Hamm S L	8	
Hammell K L	4,799	
Hammer L C	2,268	
Hammond D	170	
Hammond J G	1	
Hammond R	12	
Hamnes C	6	
Hamnes C E	1,715	
Hamon N	199	
Hampson G L	1	
Hampson M P	142	
Hampton M M	233	
Hanbury D C	34,478	251
Hancock C	166	
Hancock M R	222	
Handley J M	16.658	
Hanlon M E	10	
Hanna A E	212	
Hanna C	16,842	
Hanna J B	9	
Hanna P G	314	
Hanna T E	17,906	33
Hannay M E	4	
Hannigan C E	179	
Hansen C	213	
Hansen H	212	
Hansen L M	108	
Hansen M	220	
Hansen O	201	
Hansen R E	12,735	
Hanson A	298	
Hanson C	3.541	
Hanson J	17,683	
Hanson J L	1	
Hanson K M	53,808	864
Hanson S B	301	
Hanuse R W	195	
Harbar B	5,295	12
Harburn C	223	
Hardaker A I	279	
Harder S	255	
Harder S	189	
Harding W L	234	
Hardisty W M	15,239	
Hards E S	191	
Hardt S	142	
Hardwicke L E	61	
Hardwicke W D	53	
Hardy A T	175	
Hardy R L	47,402	196
Harford D	184	
Hargrave A N	107	
Hargrave L	6,958	
Hargrave S D	232	
Hargraves S L	203	
Harilstad S	174	
Harker P	178	
Harkness T P	39,661	2,719
Harlow C L	170	
Harmon M P	253	
Harms S	503	
Harper B M	165	
Harper C G	242	
Harper G B	29,633	387
Harper J D	363	
Harper L J	32,186	
Harris A M	212	
Harris B A	5	
Harris B F	9	
Harris D N S	36.722	1,658
Harris L A	270	
Harris M J	202	
Harris P	177	
Harris P G	186	
Harris P M	199	
Harris R E	27,360	392
Harris V	397	
Harrison F	173	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Harrison J	18	
Harrison K	6	
Harrison V D	2	
Harry M A L	4,318	
Hart E J	17,302	
Hart E J	231	
Hart L	390	
Hartford E M	2	
Hartl A	187	
Hartley J M	129	
Hartley M M	19,263	620
Hartley S G	59	
Hartnell H J	31,049	
Hartnell J	183	
Hartnell K E	118	
Hartop A J	195	
Harvey B J L	13	
Harvey B M	211	
Harvey E	6,785	
Harvey J	10	
Harvey K F	219	
Harvey M J	213	
Harvey R D	28,284	
Harvey S D	214	
Hasell J A E	42,168	5,671
Hass D G	156	
Hastings D C	14	
Hastings M E	36,406	
Hatch A	13	
Hatch E R	17	
Hatt M	220	
Hauk B	215	
Hauser P R	218	
Havelock E M	2	
Haverstock K	1	
Hawes G W	23,308	
Hawkes K L	5,451	
Hawkes N J L	21,778	
Hawkes P	195	
Hawkins I K	10	
Hawkins M A	2	
Hawkins R G	16	
Haworth C	22,567	
Haworth K M	36,918	614
Hawryluk A M	158	
Hawrys R	253	
Haws I B	213	
Hawthorne H A B	7	
Hawthorne J D	263	
Hawthorne J V B	9	
Hay B E	383	
Hay F	2	
Hay H	5	
Hay H D	19	
Hay K	193	
Hay L H	183	
Hay M	283	
Hay P D	143	
Hayes L D	196	
Hayes R L M	25,278	
Hayes R M	25	
Hayes S O	1	
Haynes J M	268	
Haynes J W	18,005	
Hayward J P	241	
Haywood M B	202	
Haywood-Farmer S E	4,294	
Hazelton W L	176	
Hazelwood S L	215	
Heal B R	14	
Heap J D	10	
Heard E	220	
Hearn L	187	
Hearsey K W	27,152	
Heartt S	14,479	172
Heatherington H R	227	
Hebb P J	251	
Hebda R J	30,394	1,705
Hebdon V	17,218	
Hebert M E	239	
Heckert D I	266	
Hedblom D S	1,905	
Hedden M G	3	
Heenan D D	2,965	90
Heerspink R C	25,344	
Hefferland S M	13	
Heft R W	243	
Heid A	176	
Heiman B J	228	
Heimbach D	4,214	13
Hein E R	323	
Hein S G	344	
Hein W J	236	
Heinrichs B	255	
Heizler W P	41	
Helm T A	168	
Helmer L A	2,502	

	Salary $	Travel $
Hemming J E	21,410	
Hemphill D J	18,362	512
Hemsley G V	194	
Henault C A	296	
Henderson C	17,308	
Henderson D M	222	
Henderson G	283	
Henderson G R	157	
Henderson J I	210	
Henderson R	8	
Henderson T H	310	
Henderson W R	48,912	
Hendrick S E	256	
Hendry C	17,527	
Hendry G A	19,963	
Hendy F G	28	
Heney C M M	9	
Henley A A	36,498	
Henley S J	2	
Henly S J	145	
Hennes J L	272	
Henney E M	1,691	
Hennig E M	234	
Hennigan R A	7	
Henrick D L	212	
Henriksen M J	7	
Henry B M	1	
Henry H N	203	
Henry S	5,348	
Henry T D	137	
Henslowe R	193	
Henuset S	154	
Hepedus B	197	
Heppner B L	158	
Heppner E	222	
Hepworth P I	24,105	
Herber N	193	
Herbert E K	151	
Herdman A M	138	
Herring J E	195	
Herrington C W	26,607	217
Hesketh R K	27,040	2,340
Hession D A	119	
Hetherington G	2	
Heward D H	223	
Hewett J M	142	
Hewitson A	282	
Hewitt C A	18,710	165
Hewitt L M	34	
Heyworth O	2	
Hibbs E A	275	
Hibbs F A	203	
Hickey A	247	
Hicks B J	222	
Hicks I	260	
Hicks M G E	188	
Hickson E R	454	
Hiebert H	525	
Hietala A C	3	
Hietala M M	136	
Higdon V L	116	
Higginbottom M M	309	
Higginbottom R L	13	
Higgins H	212	
Higgins M	2	
Higgins V M	27	
Higginson V V	263	
Hilarius J	229	
Hilde J E	221	
Hildebrand E	6	
Hildebrand E J	178	
Hildebrand V	286	
Hildebrandt E	202	
Hilder S	1	
Hill G R	41,283	4,715
Hill J	276	
Hill K M	203	
Hill L	190	
Hill P F	11,004	
Hill S E	235	
Hilliard E M	221	
Hillman D J	23,488	101
Hilton B G	5	
Hilton P	8	
Hilton R	1	
Hilts A M	314	
Hindin J A	193	
Hinds M E	6	
Hindson V	207	
Hines B J	262	
Hing B O	197	
Hinton C P	5,656	
Hinton N H	204	
Hintz E H	27,561	3,034
Hinz R G	149	
Hiram J C	236	
Hitchen H G	5	

	Salary $	Travel $
Hitchin M A	15	
Hittel J	152	
Hives C L	9,134	
Hives T	27,213	122
Hix S C	19,367	
Hjorleifson J	239	
Hjorleyfson G	1	
Hlady D D	171	
Hlatky E	749	
Hlavac V	26,955	
Hnatiuk D	156	
Ho C	16,957	
Hoban C	6	
Hobbs K	271	
Hobkirk B A	172	
Hobler A E	170	
Hobson J F	227	
Hobson R W	22,491	474
Hodge A G	279	
Hodge G M	2	
Hodge J L	163	
Hodges E J	276	
Hodges L M	12	
Hodgins A	4	
Hodgson D L	204	
Hodgson J D	19,811	
Hodgson M G	12	
Hodgson R G	168	
Hoehn E	300	
Hoehn K	309	
Hoey B E	196	
Hoff D A	1	
Hoff H	278	
Hoffert G	203	
Hoffman D	946	
Hoffman D A	1	
Hoffman K P	15	
Hogan C A M	25,730	
Hogg R M	225	
Hohmann M L	249	
Hohmann P E	161	
Holbrook D W H	234	
Holbrook E	16	
Holding M	178	
Holdom W W	217	
Holdsworth M R	193	
Hole L	3,031	
Holenberg A	172	
Holland V A	196	
Hollands G R	25,507	386
Holler J	250	
Hollier D J	944	
Holling F	1,366	
Hollingsworth B I	333	
Hollington D L	190	
Hollington L H	691	
Hollingworth P J	9	
Holliston D R	3,437	
Holly B A	145	
Holly G L	196	
Holm D F	22,843	2,855
Holm J I	310	
Holm S	238	
Holman D M	35,816	5,121
Holman P A	15,134	
Holmes E C	253	
Holmes J	225	
Holmes J F	14,930	
Holmes K R	174	
Holmes L I	3	
Holmes Y	223	
Holowaty A	230	
Holowaty M	7	
Holroyd B J	487	
Holroyd J E	518	
Holroyd L A	16,525	
Holt M M	249	
Holtz F	6,375	
Holzer E J	245	
Homeniuk J	203	
Homer L	160	
Honey E	900	
Honeyman J E	207	
Hood H G	14,076	
Hood L P	145	
Hooi J	154	
Hooke G N	229	
Hooley T E	18	
Hooper S	1	
Hoover A L	32,262	2,132
Hoover G	190	
Hope J M	213	
Hopkins G J	428	
Hopkins J	262	
Hopp W L	17,300	
Hopper H R	167	
Horan V E	1,933	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Horie J C	1	
Horn C L	5,252	
Horn G B	23	
Horn S	16,237	
Horn W A	198	
Horne E E	220	
Horne L	234	
Horne T P	169	
Horner G	215	
Horner N A	189	
Horner T	202	
Horobin C J	426	
Horrick E M	346	
Hosford H V	26,607	
Hossack B P	12	
Hossay A J R	12	
Hotvedt E M	288	
Hough R A	17,049	3
Houghtaling Y E	16,544	
Houghton M	244	
Houkes L J	198	
House S	167	
Housez M A	17	
Houston E E	8	
Howald A	6,316	
Howard B	14	
Howard C M	4	
Howard D W	8,917	
Howard H	274	
Howard L E	258	
Howard M T	19,313	
Howard O	2,482	
Howarth C L	2,968	
Howe D T	12,514	
Howe H C	251	
Howe P N	134	
Howe S L	264	
Howell B N	227	
Howell E	269	
Howell M J	28,429	
Howie E R	1,415	73
Howorth G	317	
Howrie B R	216	
Howroyd S	11	
Hoyland J	189	
Hrechka J	184	
Huband M J	15,903	370
Hubbard W	1	
Hubberstey C	548	
Huber C	243	
Huber J	2,212	
Huber S	998	
Hudson C P	124	
Hudson G F	170	
Hudson L L	226	
Hudson N	10	
Huff B H	215	
Huffman C H	3	
Hugh M	205	
Hughes A R	194	
Hughes C	5	
Hughes C F	14	
Hughes D A	212	
Hughes D L C	230	
Hughes G W	21,819	641
Hughes L P	219	
Hughes M	139	
Hughes M V	309	
Hughes P M	256	
Hughes R L	26,250	
Hughes T A	18,363	
Hui J	198	
Hull D J	28,068	558
Hulley B L	12	
Hultgren-Ryan A R	283	
Humeston M	4,604	
Hummel B C	15	
Humphrey F B	8	
Humphreys L S	131	
Humphries A A	158	
Humphries D I	604	
Humphries E E	161	
Hundley L I	238	
Hungar D F	2	
Hungerford W D	208	
Hunt A S	211	
Hunt J	237	
Hunt M	181	
Hunt R R	27,467	429
Hunt S A	251	
Hunter E	268	
Hunter E J	3	
Hunter J	415	
Hunter J	2	
Hunter J G	564	
Hunter L A	1,765	
Hunter M	2	
Hunter N A	12	
Hunter O	231	
Hunter S L	170	
Hunter S P	183	
Huntley B A	16,069	
Huot W J	27,360	506
Hurlburt P G	225	
Hurst N	195	
Hurstfield A B	185	
Husarski C A	332	
Husband K R	20,189	
Husband M	1,703	
Huse P J	226	
Huska B	7,170	653
Hustler M	1,805	
Huston K L	129	
Hutchcroft D A	21,837	265
Hutchins K	6	
Hutchins L J	9	
Hutchins R A	23	
Hutchison A B	9	
Hutchison K E	392	
Huttema H	158	
Hutton M	19	
Hutton M E	277	
Hutton M E	17	
Huva E	193	
Huybens H V	2	
Huyssoon W	219	
Huzyk L	253	
Hyggen I	1,062	
Hyland M A	5	
Iceton E E	193	
Illchuk J H	170	
Ilnicki H	1	
Ilott A M	21	
Imbeau C J	14,220	
Inch L M	62	
Ingledew J M	181	
Inglis A R M	12	
Inglis J A	7	
Inglis R I	27,090	1,500
Ingraham L	6	
Ingram B S	16	
Ingram M B	9	
Ingram T	16,685	
Inkster G	253	
Inman M M	17,886	
Ireland C E	7	
Ireland R R	7,570	
Irish R C	28,546	
Irvin M H	2	
Irvine N J	35,137	141
Irvine R J	51,915	5,017
Irvine S E	8,791	1,536
Irving B A	6	
Irwin A D	188	
Irwin J J	204	
Isaac C D	4	
Isaak D L	227	
Isaak E	233	
Isacson M E	3	
Isbister J C	230	
Isbister K F A	244	
Israel M L	400	
Israel P A	226	
Ivanitz M J	6	
Ivens L	15,117	
Iverson A	1	
Iwasiuk E G	5	
Iwaskow A M	277	
Jabs E M	324	
Jack A E	236	
Jack K E	167	
Jacklin M	1	
Jackson D M	175	
Jackson G M	14	
Jackson K E G C	38,227	2,839
Jackson L M	17,558	
Jackson P M	15	
Jackson R J	224	
Jackson T D	11	
Jackson V	12,343	
Jacob J W	28,701	325
Jacob R	12	
Jacques N	200	
Jaeger C M	16,460	
Jaffe J	170	
Jahn E L	2,122	
Jahour H L	487	
Jakubec C	254	
James A M	31,701	538
James B M	274	
James C L	161	
James L L	11,330	
James P L M	2,714	
James W J	178	
Jamieson D Y	21	
Jamieson E K	245	
Jamieson F I	218	
Jamieson J M	247	
Jamieson K J	2,452	
Jamieson M K	248	
Jamieson V G	26,607	
Jancowski D C	13	
Jancowski L G	10,616	
Janes C R	155	
Janes R	202	
Janett S B	7	
Janicki R L	230	
Jankola B J	160	
Jantz K W	3,732	
Janzen B J	7	
Janzen J	7	
Janzen K M	376	
Janzen M M	268	
Jardine L A	188	
Jaremco K B	104	
Jarisz B N	3,442	
Jarl C G	203	
Jarman E S	436	
Jarvie C D	15	
Jarvie N	15,475	
Jasper G E	19	
Jay P J	1,531	
Jeckway V M	238	
Jefferies F I	145	
Jefferies M	477	
Jeffers T L	218	
Jeffery B	241	
Jeffery B L	7	
Jeffery S J	14	
Jeffries R P	260	
Jegodowski U	251	
Jellie S C	143	
Jenkins D F	26,866	
Jenkins J	285	
Jensen A	403	
Jensen A L	31	
Jensen E A	189	
Jensen J E	186	
Jensen M	6	
Jensen M A	13,916	223
Jensen P A	2,147	
Jensen R A	288	
Jenson W D	16,865	
Jenvey M	111	
Jer L B	8,386	
Jesshope B	24,197	
Jewall G	207	
Jewall L	196	
Jewell D S	186	
Jewell E H	183	
Jha B K	233	
Jimmy L	1	
Joanisse B A	18,171	
Joaquin E	10	
Joaquin J F	8	
Jobsis H B C	44,439	2,073
Joe J B	30,120	7,631
Joe N	18,735	
Johannesen P M	209	
Johannessen N L	14	
John H S	275	
John S K	174	
Johner C L	340	
Johnny G S	139	
Johnny L J	125	
Johnsen E L	11	
Johnson A	18	
Johnson B E	277	
Johnson B L	16,437	
Johnson C A	212	
Johnson C N	22,907	72
Johnson D	231	
Johnson D F	11	
Johnson D J	217	
Johnson D L	460	
Johnson E M	171	
Johnson F M	208	
Johnson G	278	
Johnson G P	220	
Johnson I C	198	
Johnson I F	211	
Johnson J M	731	
Johnson J T	27,759	3,944
Johnson K L	18	
Johnson L A	18,606	
Johnson L A	1	
Johnson L K	11	
Johnson M	9	
Johnson M A	1	
Johnson M A	215	
Johnson M L	345	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Johnson R H	201	
Johnson S L	16,796	8
Johnson S R	175	
Johnson T	15,904	
Johnson W R	116	
Johnston A M	4	
Johnston B	191	
Johnston B K	10,406	545
Johnston C G	21	
Johnston D A	277	
Johnston D M	147	
Johnston D R	29,512	425
Johnston E	12	
Johnston E D E	29	
Johnston G M	210	
Johnston J F	3	
Johnston N J	274	
Johnston P A	170	
Johnston R W	154	
Johnston T H	5	
Johnston T J	180	
Johnston W	439	
Johnstone E M	20	
Johnstone F	148	
Johnstone J E	195	
Johnstone R D	4	
Johnstone W M	167	
Jolicoeur L A	240	
Jolliffe D T	184	
Jolson A C	18,790	
Jones A	243	
Jones A K	2	
Jones B	182	
Jones B G	21,070	
Jones C A	195	
Jones C A	19	
Jones D E	207	
Jones D M	11	
Jones E	202	
Jones E I	335	
Jones J	3	
Jones J L	172	
Jones K	836	
Jones K G	10	
Jones M	212	
Jones M E I	6,546	
Jones M G	256	
Jones M R	246	
Jones P	219	
Jones S	20	
Jones S P	16,825	
Jones W	4	
Jones W A	6	
Jones W D	4,108	
Jorde S	208	
Jordens S E	22,020	
Jorgensen E	515	
Jorgensen F	2	
Jorgensen H W	237	
Josefowicz H	25,736	23
Joseph Y	209	
Josephy C	25,500	581
Joslin L A	17,315	
Joule G L	233	
Jowsey M J	273	
Joynes K	8	
Joynson C	168	
Joynson J H	6	
Judd A	1	
Judd H P	142	
Judd J H	15	
Jules C E	114	
Kaake D L	185	
Kaardal A	5	
Kadzielawa E	246	
Kadzielawa S P	178	
Kaebe G A	1	
Kaetler C	185	
Kail S E	19	
Kainellos P A	3,956	
Kaiway B D	34,756	924
Kaleta M A	8	
Kallio H L	463	
Kalmakoff B J	192	
Kambo J	2	
Kane A	3	
Kanester A A	213	
Karman M T L	17,936	7
Karpinsky L	11	
Karpinsky P G	229	
Karpiuk V	1,764	
Karr D A	11,520	
Kasa E	231	
Kaschma V M	201	
Kay D J	206	
Kay M J	4	
Kay S A	76	

	Salary $	Travel $
Kay W	255	
Kaye L	283	
Kaye R	3,084	
Kazmiruk M M	21,750	
Kazun S D	8	
Kealty A M	194	
Kearns H	545	
Keating D	232	
Keating J S	11	
Keating W L	5	
Keays A	315	
Kecklund E A	173	
Keddie G R	28,840	119
Keeler T L	163	
Keenan H S	18,686	3
Keenan R	13,093	
Keenleyside P A	126	
Keepence E I	20,203	507
Keeper B	27	
Kehler D A A	198	
Kehler E	2,405	
Keighley D E	3,731	
Keith E	252	
Keith L M	19,776	
Keiver H	3	
Keiver J	1,952	
Keiver J S	55	
Keldsen J L	236	
Keller E M	142	
Keller M	24	
Kellett A C	1,759	
Kellett A F	192	
Kellogg A E	202	
Kellogg D J	140	
Kelly A	10	
Kelly E	183	
Kelly E L	4,187	
Kelly J C	207	
Kelly K	6	
Kelly L	2	
Kelly L	23	
Kelly L M	228	
Kelly M R	202	
Kelly N M	17,957	
Kelly O	261	
Kelly P A	17,861	
Kelly R	217	
Kelly R G	147	
Kelly S	312	
Kelsey B W	60,278	3,412
Kelsey N	7	
Kelso K R	3,940	
Kemball S D	196	
Kendall D	1	
Kendel G M	531	
Kendell E A	216	
Kendrick C	155	
Kennedy B	23,396	300
Kennedy B A	4,379	
Kennedy B E	254	
Kennedy D	8	
Kennedy D J	17,881	
Kennedy D L	284	
Kennedy H P	208	
Kennedy L	7	
Kennedy S M	218	
Kennedy V L	3	
Kennes L M	21,667	
Kenney F	1	
Kenoras D A	151	
Kent A J	212	
Kent J	270	
Kent K M	266	
Kent P L	1	
Kenzie L D	3,278	
Kerluke D	194	
Kernachan E D	307	
Kerpan C	308	
Kerr A W	37,511	6,759
Kerr G H	46,780	1,928
Kerr N M	144	
Kerr S M	100	
Kerr S P	37,554	178
Kerrie D	23	
Kerrie D M	29	
Ketler H	252	
Kew J A	191	
Keyes W H	160	
Keziere L M	4,961	
Khan S	16,455	
Kichok K	242	
Kidd D M	17	
Kidd M A	6	
Kiedyk D	198	
Kierstead A A	234	
Kilback I J	267	
Kilbrai M S	192	

	Salary $	Travel $
Kilby B	6	
Killan B J	166	
Killby D W	33	
Killeen J M	15,872	
Kiltz E	2,438	
Kimble J K	195	
Kimmie D D	179	
King B	15	
King D A	155	
King E F	14	
King E H	184	
King E M	219	
King F B	7	
King F E	220	
King H	7	
King K G	193	
King M	324	
King P R	19,023	28
King R	2,978	
King S E	20,020	
Kingsley C J	184	
Kinicki-Owen J L	21,074	
Kinley K	323	
Kinnear D C	167	
Kinnear G L	6,735	
Kinney M M	280	
Kinsey J A	154	
Kinsey M J	253	
Kirby D I	25,605	
Kirby D L	9	
Kirby J	25,910	
Kirby J A	224	
Kirchin C W	8	
Kirchin P M	124	
Kirchner E C	16,898	
Kirkham C O	217	
Kirkham G	167	
Kirkland M D	202	
Kirkman B P	3,288	
Kirkman K R	506	
Kirkness S	21	
Kirsch I E	272	
Kirsebom M M	1,847	
Kish R	9,163	
Kissinger D L	3,855	
Kitchen G J	65	
Kitchen M N	215	
Kitley A M	664	
Kitson S	2,574	
Kittel J	5	
Kitteringham E	553	
Klages D R	134	
Klages L E	202	
Klank K M	7,887	
Klassen A	227	
Klassen A	293	
Klassen A	3	
Klassen A K	220	
Klassen C	200	
Klassen E K	392	
Klassen E M	228	
Klassen G R	7,772	
Klassen P	228	
Klassen T	237	
Klatt B J	16,155	
Klaue U	16	
Klaus M	2,552	
Klaus S	2,121	
Klein B	19,693	
Klein S	352	
Kleinsteuber C E	2	
Kleman K S	327	
Klempner F	218	
Klettke V M	214	
Kleyn P	22,419	1,252
Klimchuk A G	263	
Klimiuk E L	7,015	
Klinteberg M	167	
Klokeid J M	1,919	
Klugie G J	258	
Knapton J L	10	
Kneffel P Z	22,104	
Kniert J R	28	
Knight E R H	393	
Knight R S	12	
Knippelberg V L	4	
Knorn R M	189	
Knote H	15,568	
Knowles E B	214	
Knowlton R A	25,737	49
Knox J R	195	
Knudson D S	285	
Kobe T L	184	
Kocurek M E	5	
Koeppen E	122	
Koglin S I	229	
Kokoska R	295	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Kolenowski H	3	
Konigsberg E	234	
Konkle R W	37,210	
Konopinski B L	259	
Konschuh E	5	
Kooistra B D	4,277	
Kool R	34,743	2,276
Koole T	196	
Koop M	198	
Koorbatoff O	297	
Kootnikoff L	157	
Koper C	901	
Korber A M	231	
Kormansek B	15,235	
Koster S V	109	
Kostick B B	26,157	
Kostiuk K	164	
Kotilla A P	12	
Kotval V P	266	
Kovacs C M	170	
Kovacs M	235	
Koval S	3,606	
Kovich L J	227	
Kowal S K	177	
Kowalchuk I	197	
Kozak M D	19,076	
Kozij C J	328	
Kraft E	192	
Krahn K A	227	
Krainer G R	14	
Krastel G	217	
Krause H	207	
Krause W H	305	
Krecsy M E	8	
Kremer J J	2,657	
Krewenchuk D M	16	
Krikke N F	156	
Kristensen B	8	
Kristoff E	295	
Kroeker V K	252	
Kropp P M	207	
Krucik M	198	
Kruger M R	295	
Krull J	216	
Krull L M	371	
Kryger R	189	
Kryklywyj M J	220	
Krywiak S	14,036	
Kubian H M	265	
Kucher A	220	
Kucher P	177	
Kuhn D B	504	
Kuhnke C C	7	
Kuhnke E E	5	
Kullman S A	309	
Kunic L H	157	
Kunitz T J	61	
Kuramoto J S	1,491	
Kurchak J	250	
Kurtis J B	304	
Kurucz M J	215	
Kuss H H	171	
Kuss R L	153	
Kuttainen G E	273	
Kuusisto G A	12	
Kuyper H E S	1,439	
Kuz A	202	
Kuz M R	104	
Kvamme G E	30,520	
Kyle A H	17,360	
Kyle B W	142	
Kyle H A	185	
Kyle J J	224	
Kynas M	7	
La Pierre H	24	
Labelle L E	202	
Laberge S B	323	
Lacey D I	1	
Lacey S E	16,331	
Lacz Z M	2,513	
Ladret S A	209	
La-Fontaine M	9	
Laferdy G C	11	
Lafontaine L	161	
Lafontaine P J	264	
Lagah N	16,388	
Lahm B	2	
Lahucik P B	151	
Laidlaw M E	188	
Laine A	4,382	
Laine S A	149	
Laine S T	211	
Laing A F	194	
Laing L I	8,643	
Laing M N	206	
Laing S A	219	
Laing S L	177	

	Salary $	Travel $
L'Hirondelle J	267	
L'Hirondelle J E	1,578	
Lainson D P	137	
Lait A A	199	
Lajeunesse N D	135	
Lake J	8	
Lally A	183	
Lam I M	142	
Lamarche A L	219	
Lamb F S	154	
Lamb G A	21,276	
Lambe M E	257	
Lambert A F	222	
Lambert E M	109	
Lambert M	236	
Lambert P	32,242	362
Lambert P L	182	
Lambert S E	186	
Lamberton K M	1,042	
Lammie O	7,229	
Lamont A J	234	
Lamoureax R A	141	
Lamoureux R D	30,241	3,611
Lampreau C J	149	
Lancaster C L	7	
Lanctot M B	234	
Landin S J	252	
Lando P L	1,011	
Landry H	5	
Landry K S	7,424	959
Lane B	8	
Lane C M	210	
Lane F D	222	
Lang B A	200	
Lang C A	5	
Lang G J	11,190	
Lang G W	246	
Lang I K	12,981	
Lang J G	205	
Lang M	247	
Lang M J	327	
Lang S	17,708	
Lang S	158	
Langdale G E	18	
Langen N	174	
Langford D L	15,031	
Langille M	8	
Langley F	9,496	412
Langlois D L	197	
Langmandel V L	10	
Lanigan M	449	
Lansdowne M C	21,624	
Lantinga V G	199	
Lapka D	228	
Lapointe L M	3	
Lapp S	199	
Larcombe M	359	
Larden J M	289	
Lardner A	11	
Large A	303	
Larisch J	12	
Larkin K A	15,950	
Larkin L K	219	
Larkin M A	367	
Larmour G R	180	
Larnie P J	4	
Larocque M E	234	
Larose C R	3,593	
Larsen M	195	
Larsen M A	189	
Larson R	10	
Larsson S	166	
Larusson C	332	
Larventz D	367	
Larwill B	209	
Laszlo T	40,177	2,023
Latham D L	238	
Latham W D	172	
Latta L J	3	
Latter K P	17,286	
Laughlin M J	241	
Laurie D	9	
Laustrup D	249	
Lauzon D M	7,579	
Lauzon F M	182	
Lavender H F	171	
Lavoie C J	418	
Law D	1,917	
Law J H	185	
Law J V	230	
Lawley J R	12	
Lawlor C	3,719	
Lawrence A M	226	
Lawrence D E	290	
Lawrence P A	188	
Lawson A A	19,639	
Lawson M	28,429	85

	Salary $	Travel $
Lawson M	195	
Lawson R	269	
Lawson S	3,211	
Laycock E M	181	
Layne A	15,156	22
Layte M R	5	
Lazaruk C	37	
Lazell C A	242	
Le Poidevin N E	175	
Lea G J	5	
Leach R G	26,592	
Leacock P J	16,993	
Leadley B	18,486	
Leadley M H	21,951	
Leaf J R	21	
Leahy J A	14	
Leask M E	37,461	1,093
Leblanc A B	32,038	
Leblond T D	168	
Leboe L	321	
Lebus O P	27,844	
Lecavalier G	16	
Leckie J L	171	
Leclerc K L	222	
Lecren E J	170	
Ledet A M	201	
Ledoux P	17	
Leduc E A	29,436	2,407
Lee A	134	
Lee A F	128	
Lee B J	193	
Lee D K	1,734	
Lee D M	15,442	
Lee J	13,345	9
Lee J	15,381	
Lee J H	30,005	5,540
Lee L	17,249	
Lee L A	226	
Lee R	191	
Lee T J	4,589	
Leekha A K	180	
Leeming L	184	
Leeuw C M	208	
Lefrancois C	233	
Lefrank B	212	
Lefroy B	22	
Lefroy D F A	150	
Lefroy F P	232	
Legaree C L	265	
Legassick L M	8	
Legault P W	367	
Legeas A G	230	
Leggett W	13	
Lehal H S	14	
Lehal P	283	
Lehman W F	179	
Lehmann F	433	
Lehtonen C M	147	
Leidenius C J	175	
Leigh D M	172	
Leigh E M	23,941	678
Leigh M K	212	
Leigh N A	176	
Leigh N R	18,431	
Leighton G G	204	
Leipert M E	166	
Leischner J A	161	
Leitch S G	244	
Leitch W R C	34,344	4,799
Leithead A	277	
Leland E A	182	
Lemaire G J	358	
Lemer M	175	
Lemke E F F	24,609	465
Lemley G G	11	
Lemon D	36,159	378
Lemon T	216	
Lenard I M	275	
Lengert C V	223	
Lenglet C S	219	
Lenglet H N	229	
Lengyell S S	154	
Lennerton H C	177	
Lennon R T	44,352	2,443
Lenting J	291	
Lenz E	7,833	
Lenz L F	258	
Leonard B J	2,618	
Leonard E N	202	
Leonard J	277	
Leonard M S	203	
Leonard R	259	
Leonard S M	14,528	
Leonard W G	30	
Leong Y L	25,507	
Lepla T H	296	
Lepoidevin C A A	8	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Leppard B	311	
Lerner B	169	
Lerner G	192	
Leroy J W	177	
Leskiw W	123	
Leslie C A	186	
Leslie D	197	
Leslie M G	1	
Lesosky J L	15,795	
Lesyk J L	164	
Lethbridge E H	2	
Leung C	19,302	483
Leung P S C	47,454	3,412
Leupen L C	24	
Leus E	4	
Levasseur T M	28,652	
Lever M	976	
Leveridge P L	2	
Levesque T E	8,406	
Levin I J	40	
Levine R D	28,674	
Levis R G	313	
Levy L J	26	
Lewis D E	141	
Lewis D I	2	
Lewis D M	175	
Lewis E	514	
Lewis E L	221	
Lewis E M	5	
Lewis F L	217	
Lewis G C	27,833	
Lewis G D	165	
Lewis J	22,641	
Lewis L D	14	
Lewis M A	214	
Lewis M E	198	
Lewis N J	4	
Lewis Z H	26,996	77
Lewisch C M	190	
Lexier A	83	
Lexier M L	271	
Leyland M M	19,829	
Liakopoulos E M	215	
Liberio M L	262	
Lichtensteiger D W	44,439	4,285
Liddell T M	28,041	
Liddicoat B	17,347	
Liddicoat R T	14,015	
Liddy E	15	
Liddy P N	157	
Lien L	245	
Light L J	190	
Light L N	242	
Lightbown J I	233	
Lightburn S	9,530	
Lightfoot M A	144	
Lightheart J L	21,459	
Lillard C	18,235	
Lillico S C	389	
Lillies M C	306	
Limacher A W	18,775	
Linciault L	182	
Lincoln S L	406	
Lind S	383	
Lindal V E	33,478	6,070
Lindberg D	976	
Lindberg E A	243	
Lindberg S G	207	
Linden I	138	
Lindenbach M	4	
Lindgren M J	16,445	
Lindgren N	17	
Lindner B	17,229	
Lindquist M A	274	
Lindsay D A	153	
Lindsay D S	26,697	917
Lindsay G	16	
Lindsay J F	3	
Lindsay S D	33,588	4,137
Linell B J	223	
Lines B C	6	
Lines D H	4,356	187
Linfield P P	15,856	
Ling G	227	
Ling M	6	
Linklater M M	7	
Linton D	196	
Little E J	3	
Little H	395	
Little H M	94	
Little I	6	
Little K	1,296	
Little M S	231	
Little N	338	
Little O G	199	
Little R	135	
Little S L	19,148	
Little S P	11	
Liu C	168	
Livesey D	223	
Livesey L	2,373	
Livingston J	1,277	
Livingston K A	1	
Livingston P G	205	
Livingston T L	286	
Lizotte R E	185	
Llewellyn L A	140	
Lloyd D	165	
Lloyd D J	9,869	
Lloyd F F	179	
Lloyd F J	212	
Lloyd R G	282	
Lloyd T F	184	
Lock G W	217	
Locke R O	181	
Locken C	15,953	
Locken D	15,009	
Locker R G	195	
Lockhart D M	27,047	
Lockhart I L	9	
Lockhart K	10,086	
Lockhart L L	86	
Lockhart T	17,853	
Loerke J J	266	
Loewen L J	4,475	
Loewen P A	201	
Logan C A	12,167	86
Logan G	120	
Logan J	217	
Logan J R	4	
Logan M H	263	
Loggie G	11	
Lohk L J	1	
Lohvinen O	219	
Lok N	3	
Lomax J	152	
Long B D	221	
Long D	1,681	
Long L D	14	
Long P L	10	
Long R W	73,169	8,206
Long T I	552	
Longbottom R A	51,600	2,198
Longmuir H	15,820	
Longpre E	30,257	
Longuskie M W	205	
Looney R J	28,840	400
Lord M M	199	
Lore A E	2	
Lorenz F	177	
Lorimer J D	164	
Loring B R	7	
Lorusso Y A	263	
Loughney V	12	
Louie C	2,310	
Louttit B R	220	
Louw G A	180	
Louwers S R	233	
Love G D	241	
Loveless F	200	
Lovell B E	21	
Lovett P J	169	
Loveway B B	149	
Low B A	40	
Low J	38,044	1,540
Lowden S L	7	
Lowe A M	199	
Lowe E C	176	
Lowen C P	164	
Lowrenoff F D	284	
Lowry D	559	
Lowry N A E	289	
Lowry T	14,850	
Loy T H	32,171	
Lubyk T C	11	
Lucas B	36,254	2,153
Lucas C	4,696	
Lucas D	112	
Ludemann S E	236	
Ludwig F A	184	
Lukas P M	18,189	
Luke J L	280	
Luker E E	161	
Lulua D	160	
Lum A	15,454	
Lum G S	217	
Lum K	520	
Lum N K	215	
Lundell G A	6	
Lundgren J W C	11	
Lundgren M L	4	
Lundquist D E	10	
Lundquist E D	8	
Lundquist S	4	
Lundy C A	226	
Lundy D	19,721	112
Lunn M	4	
Lupton D L	7	
Lusk H E	197	
Lussier G P	6,013	
Lutes N R	8,441	
Lutz M H	223	
Lutz M J	132	
Luxmoore R S	10	
Lycett R	3	
Lychak L	182	
Lynes O L	190	
Lynn D	19,967	
Lyon D M	221	
Lyon G V	176	
Lyon S O N	223	
Lyons K A	1,750	
Lyons S E	209	
Lytwyn J H M	205	
Maat M F	1,546	
Mabee D J	198	
Mabee M L	10	
Mably M V	147	
MacArthur A G	186	
MacArthur D	18,269	
MacArthur N I	15,192	
MacCallum D G	14	
MacCarthy L M	5,253	
MacConnal J	12	
MacConnal J L M	3	
MacCormac E E	136	
MacDonald B	179	
MacDonald B F	276	
MacDonald C E	280	
MacDonald C E	269	
MacDonald C L	788	
MacDonald C T	200	
MacDonald D E	2	
MacDonald G J	201	
MacDonald J	4	
MacDonald J E	4	
MacDonald K F M	255	
MacDonald L J	17,785	
MacDonald L M	158	
MacDonald M	379	
MacDonald M	15	
MacDonald M L	3,732	
MacDonald N	220	
MacDonald O L	2	
MacDonald O R	230	
MacDonald R	27,855	
MacDonald S A	220	
MacDonald S C	169	
MacDonald S J	37	
MacDonald T	232	
MacDonald T A	10,274	
MacDonald T D	4	
MacDonald W H	6	
MacEachern J H	32,199	41
MacGillivray G S	193	
MacGregor W J	4	
MacGurgan J E	233	
MacHado L M	185	
Machin A	294	
MacInnes C	15,083	
MacInnes D L	237	
MacInnes V B	178	
MacIntosh A B	240	
MacIsaac E	3,813	
Macindoe A L	189	
MacKay C	4,295	
MacKay D	248	
MacKay J E	219	
MacKay M T	8,230	
MacKenzie A H A	211	
MacKenzie B	501	
MacKenzie H	7	
MacKenzie K	17,887	
MacKenzie K L	2,647	
MacKenzie M A	213	
MacKenzie M M	218	
MacKenzie N	8,542	
MacKenzie R J	21,421	1,793
MacKillican A	211	
MacKinlay I S	166	
MacKinnon C	184	
MacKinnon J M	33,315	2,133
MacKinnon L	11	
MacKinnon T L	194	
Mack L C	11	
Mackie B	264	
Mackie R	25,639	
Mackie R M	122	
MacLachlan T	124	
MacLaren J A	172	
MacLaren S B	10,016	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
MacLaughlin L I H	7	
MacLean P B	1,710	
MacLean S A	122	
MacLean S M	19,434	
MacLellan R S	267	
MacLeod D I	209	
MacLeod H G	381	
MacLeod L A G	15	
MacLeod M	6	
MacLeod M R	18,955	
MacMillan A J	181	
MacMillan M C	31	
MacMurchy L I	205	
MacNair B R	15,221	
MacNair P L	34,974	4,523
MacNaughton L E	2,541	
MacNeil L	190	
Maconachie A F	10	
MacPhee M	1,550	
MacPherson E G	241	
MacPherson R I	26,676	
MacPherson S J	136	
MacRitchie B C	28	
MacTavish M J B	124	
Madaski S J	148	
Madden S M	18	
Maddigan A C	7	
Mader M A	17,908	
Madigan B	269	
Madore S A	7	
Madsen A	2,908	
Madsen F I	232	
Maedel R	262	
Magee A P	41,902	6,719
Magtalang P	13	
Maguire F	216	
Maher R D	20,449	37
Mahlman J	297	
Mahortoff T A	1	
Maier K F	297	
Maier N S	213	
Mailer M	17	
Mailhot F A	30,615	1,916
Main M A	234	
Mair S H	195	
Maitland M J	332	
Major M	21	
Makosie J R	2,345	
Malanchuk M	1,560	
Malberg L A	1	
Malcolm S F	25	
Malfair D L	3	
Mallett V F	246	
Mallette M M	224	
Mallinson G	223	
Malloy M M	2,938	
Malnan W D	29,974	
Malone L	216	
Maloney M C	158	
Maltby R G	21,725	266
Mam I	199	
Mammei P G	270	
Manchester O	179	
Mandoli R S	247	
Mang E J	24,594	618
Mangles A	255	
Mann J A	273	
Mann P J	248	
Mann S	16,045	
Mann T	10	
Manning S	11,315	58
Mansfield A M	6	
Mansfield B	7	
Manson C P	202	
Manson D G	268	
Mant D	385	
Manuel E J	172	
Manzer D	275	
Mara K F	272	
Maracut N	212	
Marand J G A	136	
Marceau M R	213	
March C P	9	
Marchand L	205	
Marchant P N	426	
Marchi A J	242	
Marcotte G	6	
Marfleet P M	6	
Marion G E	8,629	
Mark B	16,680	
Markham R	914	
Marks C F	198	
Marks F A	354	
Marr M	471	
Marriott G E M	155	
Marriott J A	206	
Marriott M A	11,848	
Marriott M R	200	
Marsh A M	258	
Marsh G C	333	
Marsh M I	251	
Marsh R	232	
Marshall B	241	
Marshall C A	223	
Marshall D	147	
Marshall F	209	
Marshall G F	200	
Marshall J M	16,752	
Marshall M M	15,125	
Marshall R J J	185	
Marshall R V	251	
Marshall S R	5,137	
Marshall V I	226	
Martel M R	269	
Martel M T	204	
Marten S	467	
Martens E R	224	
Martens M A	2,240	
Martens R D	197	
Marthinsen H	42,912	172
Marti S	182	
Martin B L	19	
Martin C H	59	
Martin I	7,088	
Martin L J	1,632	
Martin L J	4	
Martin M	141	
Martin M C	31,324	2,187
Martin P T	48,879	2,589
Martin R W	189	
Martin V F	213	
Martin V S	337	
Martison P A	237	
Marty C J	197	
Marty J Y	217	
Maruk B J	233	
Marusyk M	1	
Marwick G W	173	
Marzke B I	222	
Mascotto R A	208	
Masienko D M	17	
Mason A W	26,591	
Mason D B	18,026	
Mason D M	223	
Mason E	230	
Mason J C	242	
Mason J M	280	
Massam M K	327	
Masse D	4,503	
Massicotte P	12,708	
Matheson J G	19	
Matheson M C M	43,502	
Matheson S H	234	
Mathiesen C J M	158	
Mathis P D	184	
Matich I	8	
Matkin J B	369	
Matkin S M	3,428	
Matters D L	27,297	551
Matthews B C	570	
Matthews B R	244	
Matthews E D	1,414	
Matthews H C	170	
Matthews J	219	
Matthews R	237	
Matthews S S F	265	
Mattiola J	1	
Mattison D H	28,041	293
Mattison I	188	
Mattson R	1,642	
Matula D	239	
Matysiak B M	120	
Mauck J A	184	
Maughan K E	287	
Mauic G	26,021	1,497
Maurer A M	134	
Maw J C	32,140	490
Mawji A A	153	
Mawson Schmitke S	17,305	
May E	217	
May H C	186	
Maybin F L	197	
Maycock J E	24	
Mayea C M	274	
Mayhew D K	20,526	
Maynard E M	807	
Mayne A J	6	
Mayne A M	177	
Mayse W	164	
Mayson F H	17,295	
Mazur A M	289	
Mazur H	6,107	
McAdam L I	156	
McAlee C M	201	
McAleese J	4	
McAllister I D	204	
McAllister L	205	
McAllister W	28,749	2,224
McAmmond E F	229	
McAndrew E H	172	
McAra M	1,402	
McArdon C M	139	
McArthur B M	178	
McArthur L D	9,778	
McArthur M L	192	
McAskill M F	195	
McAuans D M	233	
McAvay F A	281	
McBeath I F	220	
McBratney B	17	
McBride B F	15,253	86
McBurney H C	365	
McBurney W	350	
McBurnie D V	282	
McCabe A	15	
McCabe B J	3,936	
McCall F M	196	
McCallum B A F	332	
McCallum G D	305	
McCallum J P	138	
McCallum M H	283	
McCammon P D	141	
McCann L B	17,891	
McCannell B B	239	
McCannell D M	206	
McCannon E M	4,640	
McCarroll M F	1	
McCarthy M J	10	
McCarthy N	7,361	13
McCartney F	228	
McCaughey G I	21,671	
McCauley E M	118	
McClean P J	16,626	18
McClelland C	6	
McClenaghan A J	186	
McClennon V I	1	
McClinton H F	201	
McCloskey Y J	6	
McClung V	5,691	310
McColl J	180	
McColl P	445	
McColm R B	349	
McComber M F	14	
McConechy L J	29,072	
McConechy S	1	
McConnell C M	235	
McConnell G A F	8,465	
McConnell M I	15	
McCooey D M	28,749	2,629
McCormick W	15	
McCorquodale D W	245	
McCoy C A	21,609	
McCoy W	130	
McCracken G	260	
McCraken C A	242	
McCreesh C C	16,939	
McCrimmon R F	154	
McCrystal J G	6,033	
McCuaig C M	157	
McCulloch M M	229	
McCullough M B	2	
McCusker D M	12	
McCusker M H	20	
McDermid M D	8	
McDermott L	16	
McDermott M M	172	
McDiarmid J A	264	
McDiarmid M	667	
McDicken M B	5	
McDonald B G	1,415	
McDonald C	338	
McDonald C D	38	
McDonald C I	1,159	
McDonald D	1,226	
McDonald D J	197	
McDonald F	193	
McDonald F	144	
McDonald H M	21	
McDonald J	203	
McDonald J	11	
McDonald J M	149	
McDonald K	19,379	237
McDonald K B	258	
McDonald L	129	
McDonald M	17,755	
McDonald M A	209	
McDonald M F	273	
McDonald R J	161	
McDonald V	10	
McDonnell D J	175	
McDougall C	9,476	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
McDougall R D	38,676	
McDowall D	1	
McDowell M J	15	
McEachern R E	46,166	3,882
McElroy A	183	
McElroy J	130	
McElwee C	151	
McEwen R S	38,306	123
McFadden N M	3	
McFadden S D	207	
McFadyen B L	156	
McFadyen S H	176	
McFarland K L	1	
McFarland M E	31,072	576
McFarlane D	10	
McFarlane J	21	
McFarlane J	252	149
McFarlane M B	186	
McFee F S	434	
McFerran M E	51	
McGavin C B	5,409	364
McGee D M	29	
McGee G G	10	
McGee T V	187	
McGhee M	142	
McGibbon R J	199	
McGillis D P	18,761	
McGillis M	226	
McGillis V F	161	
McGillivray S A	221	
McGlame V J	219	
McGlashing H P	201	
McGorman H S	10	
McGougan D	24	
McGowan G A	19,149	
McGowan G F	9	
McGowan M	11	
McGowan P	325	
McGregor G C	7,522	
McGregor G E	168	
McGregor L E	28,407	
McGuire C E	149	
McGuire M E	187	
McHale K	230	
McIlhagga A F	14	
McIlmoyl F	225	
McIlwain J	193	
McIntosh C E	184	
McIntosh I J	4	
McIntosh K	15,818	
McIntosh M J	27	
McIntyre J	3,688	41
McIntyre M	276	
McIntyre M	1,191	
McIntyre T J	193	
McIsaac B	56	
McIssac C R	298	
McIver L F	19,461	
McKamey D G	273	
McKay A	28,992	
McKay B M	277	
McKay D	4,256	
McKay J M	128	
McKay R G	28,749	1,597
McKeachie C L	22,161	297
McKee B A	237	
McKee L M	2	
McKendry J M	329	
McKenna K A	227	
McKenna M	169	
McKenzie D J A	233	
McKenzie E T	206	
McKenzie R L	9	
McKenzie S L	208	
McKenzie V A	38	
McKenzie V J	253	
McKeown A	206	
McKeown P	250	
McKernan R	7	
McKewan M J	264	
McKibbin B E	166	
McKinney R J	40,669	
McKinney T D	21,621	787
McKinnon E	23	
McLachlan L G	197	
McLaren B E	196	
McLaren J	20	
McLaughlin L S	262	
McLean D	3,616	
McLean J I	34,115	788
McLellan A	232	
McLellan M J	264	
McLennan B A	19,649	
McLennan M M	11,227	
McLennan P R	9	
McLennan R	196	
McLennan S	2	
McLeod C L	6	
McLeod C R M	219	
McLeod E	180	
McLeod E I	140	
McLeod E J	240	
McLeod F B	12	
McLeod J K	35,992	3,099
McLeod L M	236	
McLeod M E	222	
McLeod M P	2,021	
McLeod V M	206	
McLeod W P	246	
McManus P L	211	
McMillan B	9	
McMillan G M	182	
McMillan K M	9,893	
McMillan O	27	
McMillan P D	222	
McMillan R	1	
McMinn D A	438	
McMinn M C	155	
McMullen A C	18,192	195
McMullen G	1	
McMullen R	4	
McMurdo A	20,787	
McMurdo J	30,406	76
McNab M L	4	
McNall M C F	21,149	627
McNally B H	40,365	1,972
McNamara W	1,103	
McNamara Y V	175	
McNary M	146	
McNaughton M A	4	
McNaughton M E	235	
McNaughton R	1	
McNeely C	20	
McNeely F C	25	
McNeight A C	222	
McNeil S L	262	
McNeill A	310	
McNeney D G	185	
McNiven H J	13,291	4,236
McOuat L M	59	
McPhate M E	205	
McPhee C M	66	
McQuarrie M	299	
McQueen G	1	
McQueen M	238	
McRae B	493	
McRae D M	108	
McRae M J	199	
McRobert B E	14	
McSorley L M	3	
McSweeny T	3,618	
McTaggart J	233	
McVea M	243	
McVeigh C M	228	
McWilliams M	230	
McWilliams R	311	
Mead A E	191	
Mead P	4	
Meade L J	259	
Meakes C A	233	
Meakes R T	30,595	
Meaney W J	206	
Mebs K T	7,235	
Medwedrich G	2,249	
Meehan N	1	
Meers V	10	
Megannety G M	222	
Mehlhart R	228	
Melanson P A	314	
Meldrum A	1	
Meldrum B R	117	
Melen M E	51	
Melenka E K	2	
Mellalieu R R	182	
Mellings M	17,891	713
Mellson K P	427	
Meloche M	6,552	
Melsness A J	241	
Melvin E	3	
Menard L J	258	
Mencarelli E M	190	
Menzel E M	138	
Mercer A R	210	
Mercer D M	20	
Mercer L S	176	
Mercer S E	16,944	
Mercredi G F	298	
Meredith D F	193	
Meredith S	1,587	
Meriwether M	160	
Merriam E L	238	
Merrick K M	162	
Merrill L	181	
Merrithew M D	217	
Merritt L	164	
Merritt L	4	
Metcalfe J E	26,957	
Metcalfe M	14,416	
Metcalfe S J	190	
Meyer D G	179	
Meyer J M	186	
Meyer W M	165	
Meyers D	221	
Michael L	153	
Michaluk A	213	
Michaud G	19,524	
Michel F E	302	
Michell C F	182	
Michelsen C	16,392	
Michie C A	6	
Micholuk J	200	
Midan K	164	
Middleton C W	22	
Middleton P	4	
Mierau K L	334	
Mignault J V	19,610	
Migvar A L	165	
Mikaelsen S A	16	
Mikalishen M	2	
Mikasko D D	41,675	4,989
Mikasko J	5,307	
Miklusek C L	251	
Mildenberger K	13	
Miles D	154	
Millar R	19,068	136
Millar W F	35	
Millard A	2,326	
Milledge M	3	
Miller A	259	
Miller A D	201	
Miller A M	9	
Miller B	3	
Miller B	248	
Miller B L	200	
Miller B O	2,944	
Miller E	1	
Miller E H	31,549	1,099
Miller E P	219	
Miller F D	23,678	404
Miller G E	259	
Miller I A	282	
Miller K	16	
Miller L	208	
Miller M G	21	
Miller M L	128	
Miller P L	235	
Miller U E	21	
Miller W E	14	
Milligan M G	210	
Miljour S M	297	
Millott E T	399	
Mills C A	28,894	521
Mills D M M	11	
Mills F V	114	
Milne A M	171	
Milne C	7	
Milne M A	22	
Milne W	25,739	
Milner D	18,291	341
Milner L P	208	
Milner T M	235	
Milot J M	191	
Milroy M J	291	
Milsum E M	306	
Minckler V	25,044	796
Minion F M	232	
Minkley M	8,921	
Mintak J M	17,343	329
Miskiman S	20,482	
Miskiman W L	27,538	
Miskuski V	15	
Mitchell A	262	
Mitchell C	6,314	
Mitchell C	10,645	
Mitchell G R	25	
Mitchell J	238	
Mitchell J G	53,910	
Mitchell K R	187	
Mitchell L	209	
Mitchell L L	244	
Mitchell M J	34,992	81
Mitchell M T	9	
Mitchell S M	203	
Mix L G	366	
Miyasaki M	189	
Mobbs L R	28,356	
Moberg H	4	
Mocellin C W	25,365	
Mochrie J A	67,188	813
Mockford C	13,898	
Modeste R R	37,518	462

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Moe J G	13	
Moffat E	153	
Moffat V A	235	
Moffatt A W	17,249	
Moffatt-Gatrell B	15,720	
Mohs G W	8,303	565
Moir A M	4,645	
Moir H R	28,821	2,904
Molinaro T E	22,770	190
Molyneux S L	21,917	437
Monahan R F	19	
Money L E	6	
Monk T B	16	
Monks S K	152	
Monn B F	2	
Monro M	17,696	
Montagnaro G	6,624	
Monteiro A	16	
Monteith L D	11	
Montgomery I	16	
Montgomery J A	27,382	188
Montgomery J A	239	
Montgomery K R	16,954	144
Montgomery P E	13,986	1,254
Montgomery R	183	
Montgomery V E	2	
Montgomery W L	163	
Moodie N	17	
Moodley L M	17,707	393
Moody K	146	
Moody O M	267	
Moon L M	178	
Moonen K	1,103	
Mooney D R	9	
Mooney G D	231	
Mooney W T	197	
Moore A M	165	
Moore B M	3	
Moore C	8,948	496
Moore C A	196	
Moore G A	267	
Moore G A	359	
Moore J J	188	
Moore J P	6	
Moore J E	7	
Moore L	6	
Moore M	147	
Moore M B	205	
Moore S H	12	
Moore V L	158	
More C A	15	
Moreau A A	219	
Moreau G P	185	
Morgan A E	26,821	137
Morgan D	183	
Morgan D B	11,016	530
Morgan E S T	9	
Morgan M	284	
Morin A	12	
Morris C	2,395	
Morris D C	169	
Morris F	285	
Morris M L	9	
Morris N M	228	
Morris P	8	
Morris R A	13	
Morris V E	19,283	254
Morrison A E	217	
Morrison D L	15,016	
Morrison E	4	
Morrison E G	296	
Morrison J	249	
Morrison L	17	
Morrison L A	221	
Morrison M	31	
Morrison M	6	
Morrison M G	185	
Morrison S L	3,876	22
Morrissey W E	140	
Mortensen S M	298	
Mortimer C A B	18,001	
Morton M E	15,997	
Morton S I	2	
Morton W A	141	
Moser G A	51,063	4,260
Moses B M	222	
Moss M M	3	
Moss P J	13	
Mosser G F	17,925	
Mossop J W	32,688	175
Moul C F	229	
Mountan G A	26,921	
Mountford F M	185	
Mountford K	14,555	
Movold O L	365	
Mowat A M	272	
Moyes D	138	

	Salary $	Travel $
Moyles K	18	
Moyse S	14,441	
Mudd G	4,929	
Mudrak C	20,069	
Mudrak W	20,198	129
Mudry M	229	
Mueller F	196	
Mueller L	131	
Muench J D	191	
Mugford M L	23,654	53
Muldrew L	9	
Mulholland D M	21	
Mulholland F E	9,173	
Mulholland P	240	
Mullane I	332	
Muller M	195	
Muller R G	21,468	88
Mulock B	12	
Mulvey G	168	
Mumford J	3	
Munday V R	3	
Munro C R	281	
Munro H D	1,333	
Munro P A	260	
Munro P J	167	
Munro P V	204	
Munro W B	19,149	
Munson F	247	
Murdoch P M	7	
Murdock L	1,192	
Murdock P B	3	
Murphy C A	236	
Murphy D M	21,880	
Murphy G M	15	
Murphy G M	13	
Murphy H J	149	
Murphy J L	1	
Murphy M A	28,318	165
Murphy M P	6	
Murphy V H	251	
Murray A	28,092	
Murray F E	157	
Murray J L	583	
Murray M	249	
Murray R E	179	
Murray S	16,653	
Murray S A J	8,305	
Murray T J	7,036	1,758
Murrell I B	17,259	
Muscardin S J	170	
Musclow A F	24,426	
Musgrove Y I	106	
Mussell H J	307	
Mutcher A V	17,274	235
Mutter A P	390	
Myers B K	17,550	19
Myers R J	45,728	3,425
Myhill J	25,655	
Nadeau D I	250	
Nagel S H	217	
Nagorsen D W	15,489	
Nagy C A	297	
Nagy W	17,931	
Naherny L	408	16
Nahirny E L	163	
Nahulak M M	171	
Nash C R	1	
Nash D A	2	
Nash J C	185	
Naslund E J	18,897	25
Nason N	7,291	
Navey T E	32,037	2,004
Naylor C	744	
Naylor E M	20,605	
Naylor J D	17,209	
Nazaruk J	3,291	
Neary K J	27,884	869
Neasloss E M	158	
Nebbeling H L	502	
Nedelec A	6	
Negraeff F	4,192	
Neil D L	338	
Neil P R	178	
Neill T	284	
Neilson C J	782	
Neilson J P	8	
Neilson V P	192	
Nella D	2	
Nelles A S	23,331	298
Nelles G G	181	
Nelson E	8,593	
Nelson F	485	
Nelson H I	8	
Nelson H M	5	
Nelson J A	224	
Nelson L M	15	
Nelson M R	9	

	Salary $	Travel $
Nemec M	205	
Nemeth A E	202	
Nera L A	23,781	
Neri K D	1	
Nestman M A	182	
Nestman P L	1,570	
Neufeld B	1,978	
Neufeld H R	20,471	3,164
Neufeld I M	316	
Neufeld P	16	
Neumann J K	186	
Newbigging B	217	
Newcombe S	1,707	
Newell B L	19,205	
Newell T E C	3,766	
Newfield C M	3	
Newman G	194	
Newman R D	50,041	1,890
Newnham S Y	23,312	
Newport C J	268	
Newsham P C	202	
Newsome B L	221	
Newsome L A	24,264	925
Newson D A	200	
Newstead D G	20,803	34
Newstead M	15,849	
Newton C	21	
Ngyou T I	2	
Nichol H V	284	
Nichol L J	16	
Nicholas E	2,435	
Nicholas M D	18,025	
Nicholl G	179	
Nichols K	13	
Nichols M	210	
Nichols R	192	
Nicholson J L	6	
Nicholson M M E	6	
Nicholson V	8,535	308
Nickel R E	185	
Nickel S A	195	
Nickerson P C	148	
Nickisch S L	203	
Nickol R D	1	
Nicol R C	8,375	
Niculcea P	51	
Nidd P K	2,575	
Nielsen L	184	
Nielsen M E	261	
Nielsen N	256	
Nielsen W	152	
Nielson E S	164	
Niemann A	25,408	33
Nightscales G E	289	
Nikituk M	205	
Nilsson A	14	
Nimeck E H	229	
Nimmo B	14,469	
Nishimura M I	5,244	
Niven N I	184	
Niwinski C T	64	
Nixon M E	4	
Noad J D P	7	
Noakes M J	166	
Noble J A	5	
Noble T	8	
Noddin A	260	
Nodge M	258	
Noga D J	23,694	916
Nolan S C	254	
Nolitt S	6,119	
Nooman N J	2,431	
Norberg A J	165	
Norberg M	179	
Norbraten D	6	
Nordlinger D M	8	
Norfolk E	197	
Norman H	5	
Norman M	17,953	
Norris S J	188	
North E A	9	
North K I	4	
Northup D S	144	
Norton D L	291	
Norton E	255	
Norton J A	23	
Norwood A M	48	
Norwood B P	4	
Noteboom A B	359	
Nott P R	23,764	1,044
Noullette J A	3	
Novich L F	190	
Nowak I	16	
Nowell M	156	
Nugent A	176	
Nugent A M	250	
Nycholat J	217	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Nye T V	14,431	
Nycholt M	230	
Nygren A	234	
Nykalyk L S	582	
Nykyforchyn B M	186	
Oates H T	130	
O'Brien B	234	
O'Brien J J	17,728	
O'Brien M	258	
Obenauer M	1	
Oberreich D	5	
Obertos C R	16,225	
Obrien D D	194	
O'Connell N E	1	
O'Connor K D	36,481	1,691
Ocsko E A	4	
O'Donnell J	1	
Odam F	172	
Oddsson A W	207	
Odonnell H A	5	
Odynak G F	144	
Oetter D E	284	
O'Flynn J	24	
O'Flynn J J	80	
O'Gorman A J	27,365	
Ogden E G	171	
Ogden M C	1,910	
Ogilvie R T	34,924	1,481
O'Hare V	16,703	
Okopski M	17,031	
Old F	174	
Oldroyd M	170	
Olive F H	208	
Olive J	22,234	
Oliver C L	226	
Oliver J L	198	
Oliver K	159	
Oliver S	201	
Ollis L	38	
Olsen A	189	
Olsen K J	3	
Olsen M E	1,969	
Olsen M I	433	
O'Neill D	27,700	16
O'Neill J K	155	
O'Neill M A	191	
O'Neill P	6	
O'Niell F	231	
O'Rielly M D	138	
O'Shea N	160	
Olson A	7	
Olson E A	225	
Olson H G	222	
Olson P	485	
Olson S	2,020	
Onofrichuk P	1	
Op De Beek B M	11	
Orchard F R	41,848	
Orobko J E	3	
Orr B M	281	
Orr C	2,867	
Orr S P	8	
Orrick V	4,355	
Orser C E	175	
Orton A	22,137	
Orton S K	8	
Orton S N	17,891	
Oryschak D E	18,427	
Osborne G M	144	
Osborne J P	139	
Osborne P D	19,735	
Osmon S C	212	
Ostash C	206	
Ostergaard M J	182	
Osterhold V A	5	
Ostroman M M B	2,700	
Oswell V M	185	
Oteman A	24,481	
Otke A B	34,724	677
Ott H M	14	
Ottarson J M	159	
Ottenbreit D M	198	
Ottenbreit J	169	
Ottenbreit M	225	
Otto E F	305	
Ottosen M	250	
Ottridge P	11	
Oudendyk M F E	195	
Oudshoorn W	18,492	
Ouellette J	18	
Ouellette L	211	
Ouellette P M	6	
Ouellette W	5	
Ouimet L J	146	
Out B A	190	
Overend A A	4,047	
Overholt D A	200	

	Salary $	Travel $
Overton M T	214	
Overy N	147	
Owen D H	329	
Owen G W	1	
Owen J	10	
Owen J E	320	
Owen J I	28,976	4,764
Owen K	4	
Ozero E P	34	
Pacholzuk L I	16,776	371
Padden O B	17,788	1,508
Paddock S	6	
Padley M F	210	
Page K S	277	
Page M L	17,961	
Paige C A	4	
Painter C F	13	
Painter J	1	
Painter R	11	
Paisley M F	166	
Pales S M	32	
Paletta P T	6	
Palfrey T R	28,363	1,034
Palchuk B	3	
Palin D	429	
Palm D J	212	
Palmer C E	1,835	
Palmer G E	5	
Palmer J	1	
Palmer J H	47,454	896
Palmer L	197	
Palmer O M	212	
Pang V	9,877	
Pankratz W	16	
Panter R R	34,830	
Panton G M	227	
Papp K I	156	
Paquin M	7	
Parchomchuk V R	1	
Pardoe F	544	
Parent I M	5	
Parenteau R M	232	
Parfitt M H	172	
Paris J M	18	
Park G	202	
Park L	6	
Park T A	17	
Parker B M	199	
Parker D I	9	
Parker D S	28,483	220
Parker D R	27,365	
Parker E	3	
Parker E M	24	
Parker F K	180	
Parker H	171	
Parker H	4	
Parker J T	7	
Parker M	278	
Parker P	141	
Parker R I	211	
Parker R M	166	
Parker T H	12	
Parkes E M	3	
Parkes F J	8	
Parley S L	261	
Parr H	28	
Parrott A	180	
Parrott S R	12	
Parry K R	10	
Parsley P J	8	
Parsonage M M	202	
Parsons L S	728	
Parsons M A	274	
Parsons R I	223	
Parsons S	153	
Parsons S D W	27,155	
Partridge R	4	
Parypa G	222	
Parypa J H	203	
Pascal R	133	
Pasmen L I	5	
Passmore M M	10	
Paterson A	348	
Paterson E B	283	
Paterson M P	6,127	
Paterson P	223	
Paton E	33	
Patrasz L	244	
Patschke A H R	277	
Patten D A	171	
Patterson E	5,070	
Patterson E J	1	
Patterson F M	17,922	11
Patterson J H	232	
Patterson M P	1,880	
Patterson R	2	
Patterson R	27	

	Salary $	Travel $
Patterson R A	39,322	1,680
Patterson R G	28,480	360
Patterson R L	23	
Pattie E V	37	
Pattison S	53	
Patton C	171	
Paul C F	15,687	
Paul T A	21,667	
Pavlick L E	28,372	1,600
Pavlik M V	8	
Pavlovsky P	107	
Paxton A E	10	
Paxton D M	227	
Paxton R	162	
Payment L F	163	
Payne B S	194	
Payne K	184	
Payne M R	129	
Payne W G	114	
Pazarena P A	205	
Pazdro R J	4,774	
Peach T A	5,075	
Peachey P	3	
Pearce P C	8	
Pearcey R	10,402	
Pearson C F	15,320	
Pearson E A	5	
Pearson J G	5	
Pearson K A	301	
Pearson M B	135	
Pearson P	341	
Pearson R D	7	
Peck F I	231	
Peden A E	35,197	780
Pedersen E O	9	
Pedersen K M	409	
Pedersen P I	492	
Pederson B	207	
Pederson P A	15,438	
Pedlow K E	23,657	316
Peacock M	58	
Peirce H J	216	
Peirson M	163	
Pejril H G	27,125	
Pellatt L M	207	
Pellegrin L G	184	
Pelles J E	173	
Pelletier J E	22	
Pelletier M	214	
Pelsey H	131	
Pelter I R	254	
Pelvas M	24,339	34
Pelzer M A	231	
Pendleton I	4	
Penfold A C	236	
Pengelly D J	220	
Penner C	220	
Penner D	154	
Penner D E	9	
Penner D W	540	
Penner E	19	
Penner W	4,242	
Penney M R	310	
Pennington C	222	
Pennington M	169	
Pennington T	198	
Penny J W	53,880	2,650
Penzel H I	2,231	
Pepper E	183	
Pepper J	231	
Peppin S	182	
Peppler J C	22,954	435
Perak J	180	
Perchie S E	7,571	
Percival M R	6	
Pereira A M	17,632	
Perkin R E	188	
Perkins I	2	
Perkins N D	9	
Perreault D S M	2	
Perreault K C	212	
Perret J O	119	
Perrie M	7	
Perron N S E	16,870	
Perry G C	2	
Perry J C	230	
Perry J E	220	
Perry P I	179	
Perry P M	540	
Perry R	167	
Perry V Z	187	
Pesce P	248	
Peters A	219	
Peters E A	6	
Peters E H	233	
Peters G I	198	
Peters H	7	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Peters K M	143	
Peters M	5	
Peters M J	2	
Peters R A	145	
Peters R A	698	
Peters W M	28,580	
Peterson A	6	
Peterson A	1,226	
Peterson D	7	
Peterson E A E	12	
Peterson E P M	207	
Peterson L M	12	
Petipas M C	39	
Petit M J	188	
Petrie G M	19,721	
Pettapiece S	4,602	
Pettigrew M	18,501	
Pettit W	4,312	
Pezzutto H S	159	
Phelps J F	238	
Phelps L M	2	
Phemister C L	27,256	306
Phillips A D	124	
Phillips A W	2,141	
Phillips B D	8	
Phillips C	5,017	
Phillips D	32,242	
Phillips D A	23,111	
Phillips D H	3	
Phillips H W	6	
Phillips J	1	
Phillips J	4	
Phillips J M	321	
Phillips S M	196	
Philps M E	259	
Picken S A	163	
Pickering C B	17	
Pickton M	2,719	
Pickwell F	313	
Pidgeon D L	280	
Piechnik R D	4,283	
Pierce F S M	23,396	43
Pierce L	227	
Pierre B	244	
Pierre J	21,752	1,929
Pierson C G	262	
Piggin M	4	
Pighin I D	8	
Pilcher W J	224	
Pilecki J	9,035	
Pilkey L M	11	
Pillon W	17,553	
Pilote M R	2,616	
Pinchin J	16,749	
Pincombe R W	13,712	
Pineda A	143	
Pinhey C	3,464	
Piotrowicz S	15,959	
Pipke A	6	
Pistawka E M	246	
Piszczor M S	3,786	
Pitcairn J	16	
Pitcher D	208	
Pitt S A	17,498	23
Plager T Z	188	
Planidin M	1,796	
Plante L	3,862	
Plasman F J	205	
Plater S	245	
Platzke Y S	177	
Plecas M	282	
Plenert D	10,377	46
Plewes V S	3	
Plews G M	15,699	
Plomp F	1,299	
Plotnikoff D D	219	
Plouf C	159	
Plourde M K	15,589	
Podvin P M	217	
Pogson J	451	
Pohoda D M	170	
Point M M	236	
Poitras M M	174	
Polgar R	19	
Polischuk S	403	
Polkinghorne S G	12,344	
Pollard E	225	
Pollard N K	177	
Pollard P J	26,616	192
Pollard V A	21	
Pollard W B	31,848	658
Polley K	17,801	
Pollock J M	136	
Pollock S R	24,429	
Poloway E	17	
Poloway M A	24	
Pomper L M	22	

	Salary $	Travel $
Pomper S	20	
Pon J D	8	
Pond R J	460	
Ponsford M V	9	
Pool C W	267	
Pool G	298	
Poole G E	217	
Poole G M	236	
Poole L M	238	
Poole R V	340	
Pope D A	281	
Popovitch D M	174	
Popowich M	10	
Popowich S J E	173	
Porcina E	226	
Porcina M E	304	
Porohowski M	4,720	
Porta M P	19	
Porteous A	20	
Porter D	924	
Porter D A	8,972	
Porter H	325	
Porter M E	25	
Portman R A	397	
Portz J M	191	
Poshen G L	9	
Poss E T	169	
Postic P M	903	
Postuk E	201	
Potter C	117	
Potter M	12	
Potter S E	284	
Potter W C	214	
Pottinger R H	27,071	
Poulin J E	220	
Pound A J	335	
Pound J E	243	
Povoas J H	2	
Powell C A	4	
Powell G R	23,488	285
Powell P A	244	
Power E	1,733	
Prachnau J	312	
Prato D	163	
Pratt P A	247	
Pratt S	544	
Pratt Elliott C	232	
Pratte A R	14	
Preiss M I	2	
Prendergast F J	202	
Prendergast J	184	
Preovolos I	226	
Prescott D I	21,667	
Prest L G	352	
Preston D	185	
Preston D M	1,438	
Preston F V	201	
Pretty L	7,149	
Prevost J L	229	
Price A L	24,559	
Price B J	197	
Price D J	20,494	
Price E D	172	
Price G D	42,211	131
Price K I	130	
Price R	122	
Price R E	329	
Price V T	9	
Priebe M G	256	
Priest J	278	
Prince A H	2	
Prince J	176	
Prince M	17	
Pringle G	7	
Pringle J L	37,521	
Pringle L A	222	
Pringle W J	247	
Pringle W R	18	
Prinn J	169	
Prinsep R H	277	
Prior G R	266	
Prior J A	473	
Prior L M	18,123	
Prior P J	17,961	
Prior T A	3	
Prior W W	7,528	
Pritchard A E	179	
Pritchard D G	21,467	
Prive A L	13,767	
Proctor R D	2,770	
Prodnuk H C	47	
Prokopec M I	16,344	
Propp J A	17,939	
Prough E M	191	
Prouten B	979	
Prouty V I	212	
Proven C E	3	

	Salary $	Travel $
Provence C J	235	
Prowse J M	9	
Prozeller M M	167	
Prozny D	376	
Puder E A	188	
Pugh D E	259	
Pungente D	20,353	
Purchase S L	253	
Purser J J	238	
Purver M E	216	
Purvis A G	19,644	
Putnam T L	27,360	264
Putnam W	211	
Puzianowski D M	10	
Pyle D	198	
Pynn G J	31,346	
Pyrozyk N J	294	
Quan A	20,726	
Quan S	26,607	802
Quattrocchi E	135	
Quay J H L	22,916	
Quick M	153	
Quigley H D	205	
Quilici A M	148	
Quinn I	190	
Quinn M P	222	
Qvist W J	15	
Race V J	4	
Rackham J	162	
Rackham M	199	
Radbourne S	13	
Rader P	1	
Rados J A M	282	
Raffard A P	49	
Rafferty H J	252	
Rafferty P	28,080	228
Rafter G	7,958	
Rafuse K H	23,784	320
Ragan M	354	
Raidl E	7	
Rainey E	15	
Rainey J M	15	
Rainey T M	18	
Raketti A F	26,451	
Rakvag C L	258	
Ralla I	241	
Ralla J J	206	
Ralla L	18	
Ralph M M	62	
Ralston C	182	
Rambold M V	1	
Ramer I	316	
Ramsay D A	229	
Ramsay M	12,951	
Ramsey T E	224	
Ramus K	187	
Rana M	2	
Randall D M	411	
Randall G M	163	
Randall G W	183	
Randall U M	184	
Randell D P	241	
Ranger C	13,766	
Rankin A	6	
Rankin D E	147	
Rankin F	18,425	
Rankin J L	1,945	
Ranschenberger F	166	
Ranson C M	18,764	
Ranta M	257	
Rapps J B	306	
Raptis M J	235	
Rasmussen M	2,802	
Ratcliffe S A	6	
Rathbone B J	8	
Rathie V H	6	
Ratlidge J M	436	
Rattner S I	230	
Rau I E	164	
Rauschenberger A	234	
Raven D	4,260	
Ray B	307	
Ray C N	14,776	
Raymond L P	28,199	
Rayner K	9	
Raynor M N	255	
Read A Y	259	
Read M D	241	
Read V	200	
Reader N	10	
Ready J M	208	
Reagen M K	176	
Reardon E	36	
Reardon G O	9	
Rebane K	5	
Reber L	148	
Rehneris A	9	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Reckseidler L	250	
Redekop S L	223	
Redekopp L C	3	
Redman K G	262	
Redman M A	235	
Redman Y E	220	
Redmond I M	13	
Redmond W L	169	
Reece F B	127	
Reed D I	4	
Reed D K	35,776	1,188
Reed J	14	
Reed J	35,406	2,042
Reed J A	4	
Reed R A	258	
Reedman I M	176	
Rees A	16	
Rees A J	205	
Rees D	4,521	
Rees P	24	
Reeve D	231	
Reeve N J	2	
Regan J A	213	
Regan R J	15,491	
Regetz V J	228	
Reid A M	7	
Reid A W	21	
Reid C A	10	
Reid C T	29,237	4,869
Reid D J	27	
Reid I	21,693	
Reid I R	152	
Reid J D	73,536	5,106
Reid J M M	274	
Reid K	201	
Reid M A	160	
Reid M A	188	
Reid O	14	
Reilly J	17	
Reilly M H	6,262	
Reimer A B	355	
Reimer D L	32,009	1,265
Reimer F M	12	
Reimer L S	150	
Reimer M	348	
Remagni P	161	
Rempel A	9	
Rempel J	1	
Rempel J F	7	
Rempel L D	17,305	
Rempel M L	2,464	
Rempel P	1,337	
Rempel W D	325	
Remple P A	12	
Renaud P G	274	
Renfrew C W	30,923	
Rennie A K	184	
Rennie J	10	
Rennie J J	163	
Rennie M K	152	
Renshaw Beauchamp R B	31,489	498
Renton P L	204	
Renz J M	132	
Reusing H	211	
Reynolds L	12	
Reynolds L E	322	
Rhode F E	15,493	
Rhodes J	16,422	
Rhodes L D	19,908	204
Ricard P	4	
Ricciuti E A	184	
Rice J A	153	
Rich I	11	
Richards B M	9	
Richards E	7,345	
Richards G J	3	
Richards J V	239	
Richards P M	247	
Richardson D	15,081	
Richardson D	38,544	4,152
Richardson D	4	
Richardson H M	1	
Richardson J	17,891	
Richardson J	30,843	4,182
Richardson K I	246	
Richardson L D	1	
Richardson M	188	
Richardson M	18	
Richardson M I	23,646	142
Richardson N W	29	
Richardson R	139	
Richardson R M	3	
Richardson V G	280	
Richardt P L	137	
Riches N B	221	
Richmond M B	9	
Richter P E	112	
Rickard J R	246	
Ricketts M M	12	
Riddler D	244	
Ridgway M E	5	
Ridler R F	4	
Riediger L	26	
Riedl C G	307	
Riehl K A	390	
Riekki D L	15,021	
Rigets J C	11,209	
Rigler A W	12,090	
Riley D	252	
Riley M J	204	
Rilkoff J E	4	
Rimmer B M	18,338	
Rinfret S	43,452	5,938
Ringham M R	5,679	
Ringwald E R	23	
Rink R	3,536	
Riome S A E	280	
Ripley I	17	
Ritchie A	7	
Ritchie B	2	
Ritchie L G	220	
Ritchie S	295	
Ritchie S R	16,127	
Ritchy A	219	
Ritter E F	119	
Riva M E	4,905	
Rivard C L	220	
Rivard S L	16,664	
Rix G B	176	
Roach A I	46	
Roach V A	220	
Robar Y M	221	
Robb B M	329	
Robb C T	197	
Robbins E A	27,046	118
Robbins M	205	
Roberts C K	15,485	20
Roberts D	305	
Roberts D M	1	
Roberts D M	3,808	
Roberts E	6,539	
Roberts E M	8	
Roberts G W	9,031	
Roberts J	176	
Roberts J	900	
Roberts J M	41,580	1,817
Roberts M L	177	
Roberts O	29	
Roberts P	8	
Roberts P M	233	
Roberts S A	202	
Roberts W F	244	
Robertson A W	184	
Robertson C M	16,449	
Robertson D J	18,181	
Robertson K L	181	
Robertson L D	168	
Robertson M	11	
Robertson M D	231	
Robertson M E	5	
Robertson M J	176	
Robertson M M	256	
Robertson R R	1,567	
Robertson S A	149	
Robertson T I	171	
Robertson W	15,642	
Robins G I	168	
Robinson A J	5	
Robinson B	16,492	115
Robinson C R	385	
Robinson D A	26,678	
Robinson D M	21	
Robinson D N	2,310	
Robinson D P	146	
Robinson I	199	
Robinson L K	1,792	
Robinson M	225	
Robinson M E	17,961	
Robinson M J	218	
Robinson R J	221	
Robinson S	12,047	
Robinson S L	265	24
Robinson T	18,633	
Robinson V J	173	
Robinson W J	4,655	226
Robson D L	225	
Robson E R	344	
Roch A M	221	
Roch B G	178	
Rochette S	17,702	
Rochon H	193	
Rockwell I	285	
Rodger K	240	
Rodgers R	17,961	
Rodlie L	16	
Rodway J M	19,946	
Rodway S L	15,330	
Roff E D	207	
Rogerson S E	12,214	
Rohl K E	166	
Rolland M E	199	
Rollert F O	162	
Rollins V	19	
Romailler M	446	
Romak E P	274	
Romanisson E	194	
Romanyk M E	34	
Romine C M	160	
Rondquist J P	129	
Ropchan D	6	
Roper V C	21	
Rosberg D	18,191	
Rose C I	675	
Rose C P	14,293	
Rose E F	140	
Rose M	8	
Rose S G	283	
Rose W H	4,575	
Rosenau E H	136	
Rosin K F	225	
Roski D	1,156	
Ross D M	6	
Ross H V	7	
Ross K L	169	
Ross L J	324	
Ross M	168	
Ross M F	14	
Ross M L	16,459	
Ross M M	278	
Ross V M	167	
Ross W A	7,111	
Ross W J	24,783	
Rossi K	20	
Rossi M	219	
Rossington L F	197	
Rossiter J	69	
Rossiter M D	218	
Ross-Laing K	3	
Roszell G	32	
Rote E	16,230	
Roth W K	3	
Rothenbusch S I	161	
Rothenbush S M	9	
Rothwell J	16,741	
Rothwell M	156	
Roussy J	143	
Roux O	10	
Rowand G O	212	
Rowe J E	336	
Rowe L	193	
Rowe M E	302	
Rowe M L	1,204	
Rowntree J L	275	
Roy G	257	
Roy P L	193	
Royal G L	6	
Rubben L C	8	
Ruck J A	206	
Rudd M C	223	
Rudolph D M	16	
Rudolph M D	255	
Ruedig Y H	6,658	
Rufus M	170	
Ruigrok M	293	
Rukin P A	249	
Rule J M	3	
Rumley M L	25	
Runnalls J B	241	
Runnalls T	29,498	
Runsewe M G	214	
Rushton E	45	
Rushton M G	133	
Russel J J	208	
Russell F	343	
Russell J	4,360	
Russell J	1,475	2
Russell J G	17	
Russell K L	2,814	
Russell M	12,468	
Russell P J	3	
Russell S L	15	
Russell T G	1,586	
Russo P V M	143	
Rust J B	17,941	
Rutherford H O	184	
Rutherford L A	175	
Rutland R	181	
Rutledge R	290	
Ruttan W	194	
Ruxton J	13	
Ryan L L	314	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Ryan M R	231	
Ryan V Y	222	
Ryder F M	195	
Ryder V J	24	
Ryks B	200	
Ryzak J P	5	
Sacenieks J I	226	
Sach D L	213	
Sacht A J	113	
Sacht C R	305	
Sadler D M	163	
Sadler G A	241	
Sadler S M	206	
Sadlish S A	18	
Sadorski M M	176	
Safian H A	179	
Sage G D	22,234	333
Sage G E	17,427	
Sagenschneider K	327	
Sagenschneider P	37	
Saigeon L M	231	
Sails J A	18	
Salaam A H	15	
Salama F	6	
Sale T A	186	
Sallans Z P	464	
Salmon J K	7	
Salmon K D	27,122	
Salmon R M	201	
Salo L B	10	
Salter C A	177	
Salter J E	250	
Salter L I	6,535	
Sam K F	186	
Sam R	29,142	5,245
Samji A	231	
Samji N	234	
Sammartino L F	211	
Sammartino M	299	
Sampson E	145	
Samuel D	326	
Samuel E J H	21,917	
Samuel J S	15	
Sand M M	337	
Sandall A	6,749	
Sandall K B	263	
Sandberg M	257	
Sandeman-Allen M I	5	
Sandercott C	1,769	
Sanders L M	219	
Sanders P R	243	
Sanderson E G	284	
Sanderson H A	17	
Sandhu R	193	
Sands L J	6	
Sands P J	918	
Sanford F	3	
Sanford M	7	
Sangret M A	20,746	
Sangret S	17,987	
Saniger E A	17,931	
Sansom M	5	
Santiago Y	2,516	
Santori D A	17,886	51
Saporito C	282	
Sargeant V	34	
Sathrang M C	44	
Sato J K	187	
Saunby W L	4,399	
Saunders A	112	
Savard B D	23,488	161
Savard W	256	
Sawatsky M J	183	
Sawatsky V M	102	
Sawatzky M E	356	
Sawatzky S	2,955	
Sawchuk L	18,845	
Sawicki J	173	
Sawka J	195	
Sawyer J	31	
Saxon K	269	
Sayer E C	251	
Sayer J	1,544	
Sayer M C	100	
Scales D W	3	
Scallon N P	3	
Scarborough G M	300	
Schad A	3,719	
Schafer G S	147	
Schalla A K	227	
Schanzenbacher K	20,830	43
Scharbach R	258	
Schaufele J F	45,342	460
Scheck J P	144	
Schelfaut C L	201	
Schellenberg G H	28,068	21
Scherr D	17,502	
Schiffelers L	275	
Schildhorn J	191	
Schindel C A	7,069	
Schindel E A	197	
Schindel M M	184	
Schindeler M E	6	
Schlamp E	11	
Schlender A	195	
Schlender L H	12,602	198
Schmidt A L	250	
Schmidt A R	16,364	
Schmidt M G	221	
Schmidt T C	6	
Schmidt W	3,773	
Schmitz G	336	
Schneider C	12	
Schneider G A L	287	
Schneider M	2	
Schnepf J	159	
Schoemaker W	20,842	
Scholz A	25,585	
Schonewille E R	296	
Schonwald J M	134	
Schoor G H	76	
Schootman M L	329	
Schraepel G	180	
Schreiner N M	173	
Schroeder B C	169	
Schroeder P E	14	
Schroffvonbylburg I	21	
Schubak R A	19,970	
Schubak R B	3,766	
Schuck P L	171	
Schuler M R	26	
Schulmeister M H A	130	
Schultz A S	137	
Schultz D	1	
Schultz G W	435	
Schuman C	177	
Schumann C C	96	
Schurman M R	7	
Schwam M	201	
Schweigert E	234	
Scott A	224	
Scott C A	23	
Scott D	9	
Scott D M	212	
Scott D P	25,882	228
Scott G I	172	
Scott G R	50	
Scott J F	298	
Scott J M	31	
Scott L C	24	
Scott M	245	
Scott P	228	
Scott P M	22,867	255
Scott R W	8	
Scott S J M	10	
Scott T I	22,172	1,651
Scott T V	13	
Scott-Polson J	3,644	
Scott-Provan R	15,575	889
Scowcroft D	224	
Scrale M	8	
Seale T M	1,415	
Seath E B	6	
Seaton S W	27,530	1,049
Sebastian J	2,283	
Sebastiano M A	1,167	
Secor K	324	
Seeber D I	217	
Seeley E	17	
Seeley N M	168	
Seeley P R	198	
Seivewright M	15,579	
Seldon M	570	
Seligman R	18	
Seligman S	201	
Sellars D	47	
Sellars M	1	
Semp L A	391	
Semrau F	259	
Senger L	19	
Sentell T F	189	
Serediuk G	249	
Serediuk A V	197	
Service H	206	
Seto J	9,501	56
Sevin S I	389	
Seward P W	26,711	
Sexton G V	254	
Seymour B D	23,686	973
Seymour F	159	
Shackell B	15	
Shafer G I	5	
Shand G	340	
Shandley P C	185	
Sharma S	1,819	
Sharp R E	182	
Sharpe G R	19,615	
Sharpe R H	38	
Shaughnessy D P	25,497	
Shave C H	17,286	
Shave J M	10	
Shave L A	7,946	
Shaw D	27,480	3,966
Shaw E	207	
Shaw M D	184	
Shaw N J	208	
Sheane G W	14,066	
Sheard B H	2	
Sheard G	5	
Sheardown L D	158	
Shearer B A	1	
Shearer C R	203	
Shearman M E	3,903	
Sheehan L	180	
Sheffield E M	1,436	
Sheffield F M	6,766	
Sheldon B J	191	
Sheldrake S A	305	
Shelford S A	164	
Shenkman C	6	
Shepard D M	167	
Shepard D M	11	
Shepheard G	29,428	
Shepherd A W	204	
Shepherd G	187	
Sherdahl J	112	
Sheridan P M	17	
Sherk K I	10	
Sherlock I	5	
Sherlock R A	324	
Sherwood W A	138	
Shewchuk C E	240	
Shields G R	272	
Shields L D	3	
Shields P A	235	
Shields S E	155	
Shim-Ping V I	365	
Shipway W H	1	
Shirley E S	138	
Shirley J	238	
Shore M J	218	
Shorrock E E	40	
Short A I	143	
Short P E	200	
Shorthouse I	1	
Shorthouse G	1	
Shover L M	130	
Shuck D	18,019	
Shukalak N	7	
Shuler E	14	
Shumas M	230	
Shumay A	2	
Shumey B M	2	
Shwaluk J	273	51
Shwaluk L	286	
Sibley S M	6	
Siddall K	10	
Siddall N H	46	
Sidhu R T	3,585	
Sidon H A	19,490	
Sidoni D M	212	
Sidsworth W	134	
Sidwell C T	7	
Siemens A	452	
Siemens A K	210	
Siemens J W	252	
Sigurdson O S	13	
Sihikalo A	222	
Sikstrom M L	6	
Sillito D M	40,155	1,000
Silversides F J	38	
Silvestrini S L	2,452	
Silvey D	205	
Silzer L D	409	
Simard R	183	
Simard W	35	
Simmonds D D	20,710	
Simmonds M P	24	
Simmons C A	17,268	
Simmons D D	38,768	428
Simmons E A	21,462	
Simmons R	196	
Simms D V	17,249	
Simms K F	14,259	
Simon C A	140	
Simons E	11	
Simons G A	10	
Simons J D	11	
Simons R L M	7	
Simpson C A	17,581	
Simpson D I	142	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Simpson I M	255	
Simpson J E	22	
Simpson J L	3,986	
Simpson L N	6	
Simpson M	171	
Simpson M	151	
Simpson P J	226	
Simpson R	14,329	
Simpson W R	23,835	
Sims B	257	
Sims E M	2	
Sims H J	160	
Sims J R	3	
Sims K M	266	
Sims R M	169	
Sinclair J R	15	
Sinclair L N	156	
Sinclair N I	7	
Sing M M	3,444	
Singh A	3,946	
Siska J	1,853	
Sitch N E	10	
Sivak W	603	
Sivertson A M	192	
Sivucha V O	16	
Skala J	13	
Skarbo A F	332	
Skelhorne J L	159	
Skillings R	32,564	6,498
Skillings S	19,447	1,017
Skinner H M	6,148	
Skipp S L	714	
Skjeie A	184	
Skjelvik C Y	2,942	
Skjenna J A	3	
Skogstad L G	237	
Skoretz K	229	
Sky K	14	
Slack E	289	
Slade A	190	
Slater C	164	
Slater P M	207	
Slater R G	171	
Slessor K E	199	
Slight D G	190	
Sloan B J	21	
Sloboda B A	227	
Slots D G	17,929	28
Sluyter L A	198	
Small J L	223	
Smallwood B J	17,962	
Smallwood K J W	7,264	10
Smart D M	262	
Smetaniuk L N	19	
Smetschka J M	9	
Smiley V O	211	
Smiley W	160	
Smit W	235	
Smith A	29	
Smith B D	190	
Smith B R	657	
Smith C G	9	
Smith C I	193	
Smith D	178	
Smith D A	326	
Smith D K	304	
Smith E	175	
Smith E	260	
Smith E D	317	
Smith E M	7,972	
Smith F I	229	
Smith F R	187	
Smith G	354	
Smith H	3,474	
Smith H	3,000	
Smith H	15	
Smith H A	7	
Smith H H	18	
Smith H R	167	
Smith J	196	
Smith J E	213	
Smith J M	245	
Smith J M	10	
Smith K A	244	
Smith K B	222	
Smith K E	8	
Smith K G	163	
Smith K R	2,201	
Smith L A A	13	
Smith L E	190	
Smith L E	11	
Smith L I	1,434	
Smith L J	209	
Smith M	428	
Smith M	181	
Smith M E	8	
Smith M H	17	
Smith M R	191	
Smith M S	27	
Smith M S	11	
Smith N	190	
Smith N C M	181	
Smith N E	12	
Smith N K	235	
Smith N P	228	
Smith P	2	
Smith P F	15,841	134
Smith R	272	
Smith R C	40,065	56
Smith R H	194	
Smith R L	29	
Smith S	26,731	
Smith S M	205	
Smith T G	415	
Smith V	8	
Smith V K	211	
Smith V W	30	
Smith W	238	
Smith W M	228	
Smith W W	30,949	13,612
Smithman E L	228	
Smoody K M	13	
Smylie M I	2,395	
Smyly J H	27,920	
Snider C J	162	
Snider E R	1	
Snider M C	3	
Snook K P	21,709	523
Snow D	235	
Snow M	17	
Sobool A	8	
Soderena E H	3	
Soderquist C A	5	
Sokol J	227	
Solacito M	3,408	
Solloway F	9,832	
Sollows V B	139	
Sombert P C	2,282	
Somers J J H	18	
Somerville C A	200	
Somerville M A	159	
Soneff J R	254	
Songhurst C M	19,870	
Soo R	164	
Sootheran R I	3	
Sorensen H V	19	
Sorsdahl L I	297	
Soucy L S	119	
Soukup J	232	
Southall B J	18,078	
Southworth E	226	
Soutyre H M	182	
Spanza J	3	
Spare J L	11	
Spark C N	187	
Sparkes F W	158	
Sparkes M K	13	
Sparkes R G	28,735	3,213
Sparrow I A	11	
Spear D	605	
Spear D C	360	
Spear J E	252	
Spears L D	5,892	
Specht A W	26,114	610
Spelay L M	9	
Spence C R	55,572	
Spencer A J	17,246	
Spice J A	21	
Spicer S	12	
Spier L T	195	
Spooner E V	191	
Spooner F H	261	
Sporre E A	323	
Spring C E	282	
Spring D J	18	
Spring F	188	
Spring J	235	
Spring T	5	
Springinotic B G	157	
Springinotic F E	181	
Sprout G J H	266	
Spurgeon G	1,380	
St Cyr G E	229	
St Goddard J R	166	
Stacey K G	30,549	
Stacey M S	8	
Stad T	195	
Stade E G	9	
Stadt J W	215	
Stafford D E	10	
Stafford V L A	217	
Stagg R A	4	
Staines A E	3,449	
Staley V E	195	
Stalinski A	1,602	
Staller M R	547	
Stampflee R	140	
Stanbrook I E	165	
Stang D	2,645	
Stanich B M A	258	
Stanley E	27,683	
Stannard S G	228	
Stanners J L	203	
Stansfield E	7,446	
Stanta A	9	
Stanyer A P	199	
Stanyer P R	245	
Stapleford M J	17	
Starchuk V A	351	
Stark M A	26,657	
Stark S	16,077	
Starr T	277	
Stastny D	4,462	
Stastny M	189	
Staub C	1,470	
Staub P	224	
Stavdal C N	12,725	
St-Cyr T S L	2,044	
Ste Marie L O	178	
Steane C B	170	
Stebner A E	221	
Stebner V J	255	
Stedman D I	164	
Steele R	1,734	
Steeves C F	241	
Steeves K M	242	
Stefanini J L	17	
Stefanuk E E	11	
Steffen L	204	
Stefiuk H D	196	
Stein H M	214	
Stein M C	206	
Steinwand H L	276	
Steinwand R	258	
Stelp E A	14	
Stelting E	1,794	
Stemler J	16,777	
Stempien J	1,655	
Stennett H E	44,985	9,748
Stepanek N	3,540	
Stepanic L R	2,150	
Stephanson J	1	
Stephen E J	21,667	
Stephen P M	231	
Stephen S	15,085	
Stephen W M	248	
Stephens A	23,376	811
Stephens D B	1	
Stephens I A	253	
Stephens M	16,282	
Stephens R A J	5,822	
Stephens R R	513	
Stephenson F P	315	
Stephenson S	6	
Stepputat B E	5,956	
Sterling G E	6	
Steuck C A	255	
Steven J E	205	
Stevens A B	221	
Stevens B A	226	
Stevens C R	195	
Stevens J H	176	
Stevens L D	203	
Stevens L F	347	
Stevens M	334	
Stevens M F	132	
Stevens R C	27,151	
Stevenson B	2,161	
Stevenson P	337	
Stewart A	18,740	
Stewart A M	181	
Stewart C L	304	
Stewart D	4	
Stewart D M	263	
Stewart E M	237	
Stewart G E	28,372	74
Stewart H R	33	
Stewart I	9,727	
Stewart I D	24,057	
Stewart K L	229	
Stewart L R	10	
Stewart M E	217	
Stewart N M T	17	
Stewart R C	217	
Stewart T C E	6,066	
St-Hilaire T	14,557	
Stickland H A C	20	
Stiff J E	25	
Stiller K A C	203	
Stiller M	235	
Stinson L M	1,946	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Stunson V C	186	
Stock L L	201	
Stockton P	39,451	6,788
Stoeser L	204	
St-Pierre S R	4	
Stofer L M	3	
Stofer M A	213	
Stogryn S A	278	
Stoker M J	9	
Stokes M L	265	
Stokker W M	214	
Stokoe R H	277	
Stolberg E M	224	
Stone D L	3	
Stone M K	261	
Stone M M R	206	
Stone P	8,832	
Stones E F	328	
Stong E	186	
Storey B F	22,678	33
Storgard B G	241	
Storoschuk B A	2,717	
Storrie V M	198	
Story N J	250	
Stothart J A	45,531	8,568
Stothart P K	20,631	
Stowe N F	27,397	1,165
Strachan M	4	
Straga S A	240	
Strand S J	190	
Stratford R A	25,559	
Stratton G	1	
Strechenuik J K	55	
Street H J	302	
Streichert S E	215	
Streight J B	17,752	
Strettan K M	195	
Stricker J L	24,096	900
Strickland M K	157	
Striker V	208	
Stringer E J D	426	
Strini A J	191	
Stromgren M D	16,129	
Strong G B	239	
Strong G F	201	
Strong H	194	
Strong L K	168	
Strong M	9	
Struick C M	207	
Strutynski H A	187	
Strynaoka C J	121	
Stuart E	256	
Stuart R H	32,234	4,143
Stuart S J	325	
Stubbings E	6,146	
Stubbs C	155	
Stubbs S	168	
Stubnitzer H	245	
Stucklberger E	280	
Sturgess R W	195	
Sturrock M	214	
Sturton D M	206	
Sturze P C E	157	
Sudo S	11,353	
Sudol S J	211	
Suess B E	175	
Sugars M	1,897	
Suggitt W L	177	
Sugiyama J E	5	
Suhan E	292	
Sulatyski M M	189	
Sulea D L	3,204	
Sullivan C W	286	
Sullivan M H	154	
Sullivan T	407	
Summer D L	163	
Summerfeldt B L	20,949	
Summers A M	365	
Sundberg M L	192	
Sunderland K I	16,254	
Sundher S A	304	
Sundquist L	189	
Sunter J E	142	
Super K L	12	
Surbey G	163	
Surette K T	210	
Surfwood S	191	
Sutherland A C	186	
Sutherland D J	19,198	
Sutherland E M	13	
Sutherland H A	990	
Sutherland J	22	
Sutherland L L	1,355	
Sutherland M G	157	
Sutherland M L	356	
Sutherland P	9	
Sutherland-Brown E	11,759	
Sutter N J	252	
Suttill D W R	27,892	1,044
Suttill L	1,794	
Sutton J I	248	
Suzuki D H	1,772	
Svanvik A M	248	
Svenson L T	31	
Svoboda J	13	
Svoboda S A	11	
Swadden C J	239	
Swallow M P	1	
Swanson C A	158	
Swanson H E	2	
Swanson V A	289	
Swatzky D	6	
Swedos K E	164	
Sweeney J B	200	
Sweezie K	4,159	
Swett P F	202	
Swettenham M	200	
Swift A F	292	
Swift K O	229	
Swift S	233	
Swiniarski R P	217	
Swinney R E	25,646	129
Swinton B D	193	
Swinton B F	19,243	
Swithin G S	71	
Switley J C	235	
Sykes A L	226	
Syme M R	29	
Symes C E	155	
Symington N A	324	
Symons P	9,383	
Synadinos P	10	
Synch C	198	
Szabo L W	5	
Szauer J M	704	
Szmigiel P	205	
Szmuniewski H	1	
Tabbutt R F	11	
Tait S M	4,694	
Taiji W	28,389	3,585
Tait M R	212	
Tait R M	213	
Takeat C	175	
Talbot A	210	
Talbot G H	227	
Tamburino C J	3,890	
Tanche F I	25	
Tandberg E	19	
Tang J D	52	
Tangen M L L	2	
Tannahill D	214	
Tanno W	115	
Tansley B E	209	
Taphorn S K	10	
Tapp G	14,844	
Tapp M W	212	
Tarasoff D W L	32,584	978
Tarbet H	540	
Tarnowski P	14,844	
Tatangelo P	271	
Tate E M	314	
Tate T R	20,533	
Tatham E F	164	
Taylor A	239	
Taylor A J	231	
Taylor C H	213	
Taylor E M	178	
Taylor F	2,527	
Taylor G J	200	
Taylor J A	44,338	2,549
Taylor J E M	2,251	
Taylor J M	1,416	
Taylor K J	192	
Taylor L D	15,281	
Taylor M	259	
Taylor M E	21,667	359
Taylor N	7	
Taylor N R	10,267	
Taylor P	161	
Taylor P	10	
Taylor P D	11,336	18
Taylor P T	6,046	
Taylor R	7	
Taylor R G	20,668	
Taylor R G	17,232	
Taylor R J	42,570	185
Taylor R T	247	
Taylor S	2,911	476
Taylor S P	5	
Taylor W	259	
Tebby J E	4	
Telegus A	1,863	
Telfer M	9,421	
Telford A	3	
Temple B M	10,330	
Templeman M A	3	
Tench E	489	
Tendam R A	200	
Tennant F D	231	
Tennant J J	18,221	55
Terkelsen K M	8	
Terlesky E	4	
Terpstra J A R	127	
Terry S M	20,768	138
Tessaro P	5	
Tetlock M L	213	
Tetrault A	169	
Tetrault C	297	
Tetrault J B	172	
Tevendale F	229	
Thain E A	245	
Thain N	30,861	2,085
Thatcher G M	10,158	
Thatcher K J	220	
Theroux F A	271	
Thibault B L	229	
Thideman A	109	
Thiel J M	228	
Thiel L S	16,270	
Thies M	310	
Thiesen M	260	
Thiessen A	227	
Thiessen A A	1	
Thio-Watts M B	367	
Thodeson C M	11	
Thom S J	25	
Thomas B D	7,189	
Thomas C M	38,940	3,783
Thomas D	15,695	133
Thomas E K	301	
Thomas G R	14	
Thomas J C	237	
Thomas J C	2	
Thomas L	274	
Thomas L M	12,282	
Thomas M	15,808	
Thomas M	672	
Thomas M	199	
Thomas M	8	
Thomas M B	181	
Thomas M F	10	
Thomas P	1,828	
Thomas R A	27,076	
Thomas W L	163	
Thomasen M O	215	
Thomlinson T M	21,917	
Thompson A A	165	
Thompson B	231	
Thompson B J	213	
Thompson C D	29	
Thompson D	835	
Thompson D	2	
Thompson D L	15,645	
Thompson E	191	
Thompson F J	197	
Thompson F J	172	
Thompson G	202	
Thompson H J	28,382	2,319
Thompson J	31,362	
Thompson K M	159	
Thompson M D	293	
Thompson M D	150	
Thompson M H	252	
Thompson M P	15,630	
Thompson P	446	
Thompson R A	156	
Thompson R W	1	
Thompson S	2	
Thompson T	27,450	36
Thompson W M	20,232	
Thoms A W	48	
Thoms C M	252	
Thomson D J	34,079	805
Thomson I L	18,585	
Thomson J A	23,189	
Thomson J A	3	
Thomson M H R	17,170	
Thomson R	201	
Thomson W B	205	
Thorbourne L M	19,579	
Thorburn J S	93	
Thorn S R	2,711	
Thorn T M	172	
Thornburn D E	8	
Thornton B J	6	
Thornton J M	159	
Thorpe C	2	
Thorpe I M	161	
Thurston B B	33,809	282
Tibbles G V	2	
Tichit M A	296	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Tiel M A	177	
Tifenbach C	236	
Tilbury J J	199	
Till B G	23,335	383
Timms L G	16,061	
Timpson T I	159	
Tinkham A L	2,372	
Tinney L A	224	
Titleborn E M	155	
Titus L W	754	
Tkachanko D	642	
Tkachanko J	6,891	
Tobey M E	278	
Tobin C A	22,125	143
Tobin F L	217	
Tobin R T	269	
Tod C	2,299	
Todd A A	27,081	99
Todd B S	26,903	3,305
Todd D S	186	
Todd J S	8	
Todd N P	21,844	2,599
Toews K A	185	
Tokar P	188	
Tolete P M	997	
Tomicki M A	203	
Tomkow M S	235	
Tomney B A T	175	
Tompkin D S	270	
Tonkin S L	12	
Toop E	12	
Topf R A	2	
Topham E A	185	
Torgeson D	582	
Torgeson M A	657	
Torrance J H	1,128	
Torrance P V	7	
Tossavainen D G	238	
Tostenson M	523	
Toth C E	186	
Tothill M W	283	
Tottenham S H	292	
Touchie D D	164	
Towell M H	348	
Towers T E	447	
Towne G J	1	
Townley W	157	
Townsend I J	2	
Traill J M	138	
Trapton H L	180	
Traynor E A	95	
Tredwell C O	10	
Tredwell M A	17,886	
Trehearne W M	14	
Treleaven L C	190	
Tremaine W R	56,707	2,193
Tremblay C	188	
Trenchard E	241	
Trenholme L J	188	
Trepanier S A	194	
Trerise B M	199	
Tressel F	6	
Trewin C L	273	
Triggs M	206	
Trim B	16,255	
Trimble D	150	
Trimble S G	15,677	
Trites M E	217	
Trotman J E	181	
Trotter E	328	
Trotter H D	24	
Trout G E	7	
Troyan C	323	
Trudeau M F	181	
Trudell I	215	
Truefitt D	398	
Truman M H	8	
Trusdale K	252	
Tschritter T G	15,634	
Tse D J	1,337	
Tucker M M	204	
Tucker P	317	
Tucker P	21	
Tucker S M	186	
Tudela D L	16,361	
Tulett E A	12	
Tupper M	229	
Turik D A	239	
Turk J J	20,600	
Turko J	25,645	
Turley A M	215	
Turley J F	3	
Turnbull K A	5	
Turner A R	60,924	2,539
Turner B G	378	
Turner F S	12	
Turner H E	54,912	4,764
Turner J	27,694	
Turner J A	23	
Turner J E	17	
Turner L L	268	
Turner L M	210	
Turner L M	207	
Turner L Y	189	
Turner M E	210	
Turner M H	197	
Turner R D	28,372	225
Turner R G	8,799	45
Turpin G	267	
Tuson R J	9,474	
Tuthill T D	501	
Tweedie P M	17,468	
Tyler P A	19,482	
Tyler R F	327	
Tymofichuk B S	382	
Tynan D M	416	
Tyne G J	191	
Tyrrell C G	21,822	113
Tyssen D A	134	
Ueland B L	1,658	
Ukrainetz Y	207	
Umpleby T	17,361	
Underwood E	1	
Underwood E L	15,349	
Underwood J	236	
Underwood S A	17,095	163
Unger C	237	
Unger D C	13,186	
Unrau L W	29,375	
Unrau M V	262	
Unterschultz J D	228	
Unwin A L	1,990	
Upton-Noot J L	31,129	110
Urban A	8	
Urban J A	324	
Ure A S	157	
Uri D M	246	
Urquhart B	2,068	
Urquhart L M	269	
Urquhart M E	259	
Ursic J	7,777	15
Ursic J L	209	
Usher V M	239	
Utas A J	179	
Utendale G A	225	
Vaessen L	11	
Vail S J	241	
Vaillancourt D E	23,304	1,462
Vaillancourt G	11	
Vaillant E	220	
Valcic P E A	1,780	
Vallee M	286	
Van G	8	
Van Amerongen D	7	
Van Beck P	9	
Van Beek M	19	
Van Blaricom D M	104	
Van De Maat D	187	
Van Den Bos S	200	
Van Der Leelie N L	208	
Van Der Ree T	5,930	
Van Essen H	193	
Van Essen N M	4	
Van Haar P L	7	
Van Hoff D	208	
Van Horne R E	12	
Van Joff D J	175	
Van Loon D	190	
Van Santvoord T M	251	
Van Sickle S L	230	
Van Somer J R	148	
Van Tassel L L	172	
Van Tol J W E	376	
Van Uden M	288	
Van-Bourgondien E	17,961	
Vance A L	2,718	
Vande Velde J	285	
Vandenbosch L C	6,067	
Vander Haegen L	3,920	
Vanderflaes P R	1,579	
Vanderford J G	6	
Vandergeest F M	24	
Vandermaeden D	175	
Vanderstoep N	2,297	
Vandervoort K G	161	
Vanderwolf S A	141	
Vandusen J H	26,686	
Vanduzee F B	373	
Vanhoff L G	203	
Vanier P P	2,585	
Vanstone H	294	
Vantreight P A	14,210	
Varcoe M	22,312	
Varcoe M E	53	
Vargas E M R	21,835	
Varndell P	275	
Varty A A	180	
Vaughan H M	5,312	
Vaughan J B	110	
Vaux B V	133	
Vaux S L	212	
Veale D B D	124	
Vedan F	143	
Vedan J	299	
Vedan T	1	
[illegible]	275	
Veillette J W J	21,149	342
Veinot M J	34	
Velay D C	1,415	
Vendrasco D S	1	
Ventin S F	229	
Verde B	4,443	
Verlaan J P	241	
Vermaning T	2,064	
Vernon S A	7	
Verschaer A	10	
Verspoor F	28,318	176
Vickers P	15	
Viger J	49,078	1,530
Villasenor V O	3,873	
Vincent E J V	29	
Vinciquerra A	7	
Vinden L M	44,677	262
Vink E A	179	
Vinton K R	25,006	1,077
Virtue M	25,731	99
Vishloff T L	222	
Visser J	635	
Visser L	212	
Vitaly B	15,837	111
Vivian B M	243	
Vivian G L	170	
Vizner K J	20,720	
Vliet W L	668	
Vlug M	216	
Voaklander J N	217	
Vogelsang W	25,609	
Vogt S D	1,792	
Volker C A	30	
Volker M L	211	
Von Sychowski C M	244	
Voogd J H	182	
Voulgaris B K	118	
Vowles J A	3	
Voysey F A	2,403	
Vriesen J J	23,616	167
Vye D D	3	
Vyner J C	22	
Waage I M	226	
Waddell R W	175	
Waddy B	225	
Wade B J	17	
Wade J	25,796	1,639
Wade S J	173	
Waelti H	16,187	
Wagar V A	450	
Wagner B L	220	
Wagner M L	570	
Wagner P G	18,571	1,152
Wagner R D	29,752	215
Wagner T C R	65	
Wahl A M	355	
Waine G	256	
Waine I	6	
Wainwright A S	241	
Wainwright F	13	
Walch V M	232	
Walchuk I	4	
Walcott F	31	
Waldie J S	4	
Waldie S D	203	
Waldron E	215	
Walford N I	145	
Walker A H	250	
Walker A M	169	
Walker B	5	
Walker D	2,378	
Walker D B	25,045	
Walker D B	2	
Walker D H	11	
Walker D J	1,441	
Walker E B	247	
Walker E C	15,857	
Walker E E	226	
Walker H	15,682	780
Walker I	290	
Walker J	15,273	
Walker J L	246	
Walker J L	7	
Walker L D	1	
Walker M G	2,667	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Walker M L	231	
Walker R A	657	
Walker S	1,570	
Walker S L	5,515	
Walker T E	246	
Walker-Tourand M	14	
Walkley L A	261	
Walkoski T P	256	
Walkosky A	4,727	
Wall G G	185	
Wallace A C A	3	
Wallace C H	210	
Wallace D E	17,571	126
Wallace H M	219	
Wallace J L	21	
Wallace J R	279	
Wallace L H	259	
Wallace L S	18,123	
Wallace M A	186	
Wallace P J	1,688	
Wallace R	10	
Wallace W E	186	
Wallace W H	196	
Wallin P M	546	
Wallis D M	10	
Wallis G P	196	
Walls M N	253	
Walls R	328	
Walmsley K	83	
Walmsley R C	21,843	
Walsh D	214	
Walsh E	267	
Walsh E A	14,345	25
Walstrom D J	27	
Walter A M	8	
Walter G B	4,769	
Walters C	186	
Walters K	735	
Walters L	12	
Walters M A	10	
Walters S L	221	
Walters W A	11	
Walts B A	11	
Walushka C J	15,579	
Wangler C M	292	
Ward C L	49	
Ward E C	225	
Ward I M	240	
Ward J A	63	
Ward M	171	
Ward N E	213	
Ward R A	247	
Ward R D	9	
Ward S M	32,255	468
Ward W D	181	
Warden B	184	
Warden M	1,933	
Wardle A C	28,809	669
Wardrop D W	3	
Wardrop J R	32,171	1,069
Ware R M	22,983	291
Waring E M	5	
Warkentin E M	284	
Warkentin H	442	
Warm V	2	
Warnat C E	548	
Warren A M	194	
Warren D G	23,846	344
Warren E B	250	
Warren K B	27,363	2,105
Warren M	6	
Warren M L	332	
Waslen L A	210	
Wasylenki D	268	
Wasyliw G	10	
Waterman V L	178	
Waters J	9	
Waterstom W R	279	
Waterston W	88	
Waterstreet N M	264	
Watkins A	139	
Watson E A	297	
Watson F	19	
Watson F M	166	
Watson J K	246	
Watson M J	261	
Watson M L	2	
Watson N	526	
Watson P	8	
Watson S L	7,704	
Watt I	14	
Watts H M	172	
Waugh D I	27	
Waugh W	3,672	
Wayne G M	179	
Wearing P M	219	
Weatherhead M S	153	

	Salary $	Travel $
Weaver M E	3	
Webb E	296	
Webb M	194	
Webb M	1,176	
Webb M L	17,827	
Webb W	5,614	
Webber K	6	
Webber M M	206	
Webber N J	12,594	
Webber S A C	291	
Weber D	5,806	
Weber E M	176	
Weber L	27,119	
Weber R V	46	
Weber S	12	
Weber S	15	
Webster B E	14	
Webster C	48,029	
Webster E	6	
Webster G A	497	
Webster K B	178	
Webster L	31,761	
Webster M B	1	
Webster T	18	
Weekley J	220	
Weeks D A	6	
Weeks J A	365	
Weicker D J J	40,365	1,330
Weight F A	194	
Weiler J	8	
Weimann J M	232	
Weingart K	215	
Weir M J	174	
Weir R	264	
Weir T	18	
Weisgarber K M	19,644	
Weismiller C J	202	
Welch P E	18,065	
Welde L A	2	
Weldon W	19,240	
Weller M	22	
Wellington J F	6	
Wells B C	279	
Wells J D	13,846	13
Welsh A J	223	
Welsh A M	279	
Welsh B	17,058	
Welsh E	1,150	
Welsh N A M	148	
Welz L A	8	
Wenezenki L B	26,000	1,612
Wenman G H	24	
Wensley L G	222	
Wentz M M	263	
Wenz J	28	
Werbiski B	284	
Werlberger E	5	
Werner K A	41	
Wesley I	180	
West A W	8	
West C L	281	
West D N	19,382	
West E M	8,868	
West J	156	
West L J	177	
West R M	20,726	1,819
Westby A G	197	
Westergaard R G	143	
Westhaver N E	2	
Westoby P	27,177	42
Weston M A	197	
Weston W C	269	
Wetmore G	218	
Wetteland R D	208	
Wetten S K	556	
Weyler C J	165	
Whalen E L	190	
Whaley L C	216	
Wheeler D H	186	
Whenham H G	20,204	
Whinton M A	197	
Whitaker A G	219	
Whitaker C S	214	
Whitbread I D E	9,505	540
White D M	214	
White G	224	
White G K	40,542	
White J G	20,745	
White J V	1,470	
White K	8	
White M E	47	
White R A	4,373	
White R D	7,050	
Whiteford J R J	316	
Whitehead A D	11	
Whitehead G L	266	
Whitelaw B A	5	

	Salary $	Travel $
Whiting L E	203	
Whiting S D	182	
Whitlock A H	403	
Whitmore L E	2	
Whittaker A M	16,622	
Whittaker E F	196	
Whittaker J	216	
Whittaker P A	1	
Whittemore F	477	
Whitworth R A	28,249	
Whorepole D	154	
Whyte G M	12	
Whyte V M	186	
Widdifield D O	306	
Widdoes D E	160	
Wideman D J	7,938	
Widmer R J	158	
Wiebe G	208	
Wiebe J	4	
Wiebe K	4	
Wiebe L M	208	
Wiens H	217	
Wiens N	17,641	
Wieshlow A	13	
Wight G C	230	
Wight H E	216	
Wignall M L	8	
Wikkramatileke R C	26,180	4,494
Wiksyk D L M	19,721	
Wilcox C R	243	
Wilcox E E	21	
Wilcox V M	188	
Wildeman E B	378	
Wilgenhof E M	228	
Wilkerson A	2	
Wilkie V F	5	
Wilkins D	17,952	
Wilkins R	2	
Wilkinson H	15,814	
Wilkinson M W	41,424	6,071
Wilkinson W J	266	
Willcox A J	52	
Willems B J	252	
Willems D E	226	
Willerton V R	8	
Willett V M	14	
Williams A E	8	
Williams B A	180	
Williams B J	23,300	1,004
Williams B Y	171	
Williams C	229	
Williams C M	219	
Williams D	203	
Williams D	25	
Williams D A	180	
Williams D H	14	
Williams D L	220	
Williams E	551	
Williams F P	248	
Williams G E	357	
Williams H F	874	22
Williams J H	215	
Williams J L	1,713	
Williams L M	337	
Williams M	450	
Williams M L	205	
Williams M M	3	
Williams P M	192	
Williams R	26	
Williams R R	2,766	
Williams S	4	
Williams S A	159	
Williams S R	312	
Williams T	15	
Williams T A	26,753	
Williams W	14,214	
Williamson C M	151	
Williamson D C	196	
Williamson J	182	
Williamson J T	48	
Williamson K	382	
Williamson L L	221	
Williamson M C	45	
Williamson P D	22,387	338
Willie M M	174	
Willing C J	269	
Willis L H	2,010	
Willis R C	335	
Willmore R	26,858	
Willms A M	213	
Willoughby N	26,045	3,666
Willox C A	417	
Wills R	11	
Willson J M	18,260	
Wilmot V	338	
Wilson B	143	
Wilson B	5,328	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary $	Travel $
Wilson B D	6,288	
Wilson B E	150	
Wilson B G	223	
Wilson C A	22,040	45
Wilson C H	354	
Wilson C M	180	
Wilson D	1	
Wilson D J	34,980	9,779
Wilson E M	1	
Wilson F	220	
Wilson G K	172	
Wilson G S	5,569	
Wilson J	6,220	
Wilson J B	5,605	
Wilson J C	15	
Wilson J M	2	
Wilson L	153	
Wilson M	302	
Wilson M A	302	
Wilson R J	197	
Wilson R M	229	
Wilson S	18,625	
Wilson S D	241	
Wilson S J	167	
Wilson S K	234	
Wilson S M	215	
Wilson W	185	
Wilson W C	197	
Wilton D N	26,021	662
Wimmer M C	157	
Winbow G A	8,180	350
Winbow J	10,462	
Windle D	998	
Windle M E	1	
Windle O K	157	
Wingenbach A	886	
Wingenbach C	3	
Wingenbach E M	193	
Winget P L	218	
Winje J	1,833	
Winkler I	15	
Winstanley B	262	
Winter J D	293	
Winter J L	297	
Winter J R	20,380	110
Winter L M	1	
Winter S P	3,414	
Winter V	4	
Winterford F D	344	
Winters J V	255	
Winthrop M	4,073	
Wintrup B	210	
Wintrup K L	168	
Wishnevski D J	210	
Withers E M	223	
Withler H R	222	
Wittal T D	172	
Wittenbecher C S	2	
Wolf J G	273	
Wolf L A	17,496	366
Wolfram C F	160	
Wolokoff J D	24	
Wondergem M	207	
Wong B	223	
Wong D A	16	
Wong J	36	
Wong S	3	
Wonnenberg R K	19,565	
Wood C J	226	
Wood E B	3	
Wood E P	12	
Wood I H	179	
Wood J A	19,768	
Wood L A	13,136	
Wood M D	5	
Wood P A	209	
Wood R O	6	
Wood W A	1	
Woodbury G	193	
Woodcock D A	240	
Woodcock F S	2	
Woodcock V	20	
Woodhead L H	163	
Woodhead M	150	
Woodland L J	18,768	
Woodley R A	186	
Woodruff M	4	
Woods D L M	16	
Woods D M	22	
Woods W A	203	
Woodside L A	192	
Woodson I G	10,978	
Woodward I	3	
Woolhether M E	313	
Woolley L	22	
Worden S M	695	
Wostradowski W H	140	
Woytack J E	62,224	4,517
Wozny J M	20,577	
Wray S A	247	
Wrenshall C A	4,481	
Wright A L	198	
Wright B	18	
Wright G J	10	
Wright J	20,793	
Wright J A	203	
Wright I	169	
Wright M	240	
Wright M J	27,467	676
Wright M W	211	
Wright P	297	
Wright P B	17,390	
Wright P C	18,145	
Wright W H	198	
Wringe K H C	20,778	
Wrixon D K	244	
Wulff C	233	
Wylie B J	143	
Wylie F	81	
Wylie-Poulson M	45	
Wyllie C	275	
Wymore K G	18,687	
Wyndlow S P	4,746	
Yamny F E	3	
Yan N	304	
Yanchuk D J	16	
Yanchuk L A	14	
Yang C T	162	
Yarema R L	185	
Yaremchuk I M	14,550	1,115
Yasinchuk K D	173	
Yates D E	180	
Yates E F	289	
Yates R A	28,216	1,149
Yeh P K	28,330	
Yells V	463	
Yeo D E	242	
Yonge M	9	
Yonge S	10,899	
Yorath J	180	
York D C	241	
Yorke B	199	
Yorke C L	13,514	
Yost W H	390	
Young A	11,192	
Young A J	3,836	
Young B	8	
Young B	4	
Young B A	28,475	71
Young C	17,555	
Young C J	183	
Young C M	180	
Young D A	1	
Young H L	85	
Young J	6,966	
Young J P	17,274	
Young L C	36	
Young M M	41,717	
Young R D	27,799	
Young S L	848	
Young V J	17,961	
Young W A	4	
Youngston M R	171	
Yu A S	209	
Yurkowski R	16,612	
Yzerman D	7	
Yzerman L M	1	
Yzerman N C	3	
Zacharias A	3	
Zacher S	6	
Zanic J	3,988	
Zaplatynsky S H	204	
Zarb M	23,403	
Zarowny E	214	
Zaseybida F W	14,792	
Zaver P	218	
Zawila J	5	
Zawszucha A	14	
Zaytsoff K	241	
Zazubek D	6	
Zazzara S I	234	
Zeade K	244	
Zibauer E E	17,265	7
Ziemer E D	158	
Zimmerman S D	14,261	
Zink S G	245	
Ziola M A	352	
Zizac I F	279	
Zogas C M	180	
Zogas P A	183	
Zohner M	231	
Zokol I E	7	
Zoney R O	7	
Zoyetz M W	3	
Zsigmond K	4,918	
Zurowski I E	1	
Zwaan H	233	
Zweng C M	20	
Zyda J M	1,758	
Zyderveld L I	223	
Zyganiuk A	27,288	
Zygmunt V M	15	
Zynger B I	188	
Transfers, other ministries	579,819	22,829
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		334,375
	33,434,364	1,090,841

MINISTRY OF TOURISM

	Salary $	Travel $
Richmond Hon C Minister	20,144	15,827
Jordan Hon P J Minister	12,729	8,450
Rae J D Deputy Minister	68,367	13,535
Allan D J	19,483	
Allen P	457	
Anaka B	16,268	
Anderson J	27,537	5,625
Anderson W L	12,353	
Argue F K	16,332	717
Atkins B H B	20,736	
Austin R	667	
Aylesworth C L	7,520	
Bailey B A	17,411	
Baines M M L	525	
Ball J W I	5,887	2,764
Ballou J A	15,499	
Ballou N J	2,537	
Barnes A J	4,386	
Batryn S	4,390	
Beaulac W B	23,505	2,864
Bennett M L	8,942	
Biccum D M	3,073	
Booth K	7,689	
Borrelly M A	25,828	5,807
Boulden R	5,490	
Bramley D	3,365	
Branden S	6,278	
Brass L	4,599	
Bridge P A	14,309	
Britton R A	11,580	568
Brodie P	6,126	
Brydges D E	18,008	
Buick D M	1,113	
Bundt C	4,173	
Bunting R	8,291	
Burg D	17,608	36
Burnett R S	28,478	26
Burnham J A	19,697	19
Butler M R	4,767	
Butterley C	3,817	
Campbell P	3,937	
Cantafio K	9,524	
Carder H	4,921	
Carrie G M	25,939	4,854
Carter C J	22,624	
Carter W L	48,465	2,280
Cattell C	5,106	1,828
Christiansen M	17,962	
Ciacco L	8,089	
Clarke I E	22,624	
Clarke T H	16,512	
Collins G	3,335	
Collins M P	42,684	1,309
Colthorpe F S	26,731	1,933
Coomes J E	3,268	
Coull C C	23,316	1,624
Currie J F	62,396	9,055
Cyr J I	7,753	
Davies K M	5,232	
Davis R J	57	
Deakin G R	11,882	
Degirolamo C E	5,355	
Der R	7,587	731
Dewhurst P A	17,343	
Dickson R	7,218	
Dixon L	4,769	439
Dornik D M	17,749	2,738
Dreger B	15,609	99
Dwyer M B	23,268	391
Dykes R H	18,308	742
Dykes R L	6,479	
Ellis J	3,788	
Elton J T	13,134	
Evans J L	18,280	
Fair P J	14,736	
Fairweather R H	6,192	
Femia E R	7,980	
Ferguson K A	16,036	2,006
Fisk E M	7,595	389
Flynn E W	17,919	
Ford P	4,924	
Fox J M	5,598	
Franklin A	10,093	
Fraser F	4,038	
Frew H	3,386	
Friedli L E	25,040	401
Froescul J	4,620	
Gaiga J	16,592	150
Gelfond M M	20,447	338
Gibbs K L	37,548	688
Gillis B	4,838	
Giroux C	4,791	86
Gonsalves F	15,571	54
Gordon J	4,135	
Green L	5,252	
Greene J	28,209	7,529
Greene M M	32,828	2,013
Greig D J	16,636	
Grychowski D	5,722	
Harms D B V	7,194	332
Harris K A	16,418	
Harris P A	4,570	
Hart R N	1,642	
Hebert G	15,869	
Henderson D	26,246	5,173
Henderson G M	16,156	
Hendy L J	16,562	3,765
Hickson P	18,404	51
Higgins B L	17,826	210
Hill S J	16,386	
Hislop F	3,698	
Hitchcox D M	367	
Holmes D	38,692	15,829
Hook W D	1[illegible] 517	4,335
Hove H	1,381	
Hunter N M	8,757	
Hussey F	39,072	12,777
Isaac A	6,325	
Jarvis J	1,972	192
Johnson E J	20,404	205
Jones L	17,961	
Jones M	623	
Kapturkiewicz M	2,467	
Kennedy T M	504	
Keziere N E	31,477	2,948
Kirby C M	16,213	2,982
Kirk B R	19,820	2,628
Klaassen M L	1,130	
Klafki J	3,811	
Kochems H A	18,339	
Laliberte A R	26,700	351
Lane L M	7,679	
Lang S C	17,279	
Lavigne W A	14,157	4,074
Law D	13,421	
Lee B A	28,831	7,477
Lee G	3,390	
Lee L	17,010	36
Lemon R H	39,739	4,817
Lewis R V	16,831	453
Leys K O	5,474	
Livingston M C	6,771	380
Loat G W	38,491	633
Long L L	14,890	
Long P	4,340	447
Louie C	4,990	
Ludwig R C	35,965	6,430
Lukas J L	9,448	
Lydon D	23,797	6,811
MacDonald D J	6,891	
Mailhot F	2,305	
Mallett B	19,750	3,239
Manning K	19,038	81
Marshall K S	6,037	
Martin A	4,867	
Matheson D E	13,137	
Mathie A	283	
Matthews C	15,752	
McAmmond S	11,808	
McClung D E	18,723	103
McGann G	2,313	
McGill B A	28,935	888
McLaughlin K L	16,862	
McRae B	4,857	
Menzies G	3,356	
Mesley G D	29,106	125
Metcalf J	9,143	167
Miles B	3,261	
Milligan Y T	16,777	
Mitchell A H	15,403	
Mitchell J E	5,434	
Mitchell R G	26,711	502
Mockford C	3,596	
Mollick E	679	
Mumford C L	166	
Mumford E E	6,264	
Mumford J	4,163	
Munson J	4,740	
Mylett A M	254	
Nakamura R	16,248	183
Neufeld D	31,471	7,989
Ney T	1,880	269
Nicholson C J	17,274	
Nielsen C	4,043	
Noble J E S	17,637	
Nonni L R	7,143	
Norman P	3,058	
Obara J N	18,761	
Orrick S A	19,970	
Owen A M G	26,260	488
Paolone S D	5,050	
Pepper M	10,032	
Piercey G L	25,821	342
Pires B J	28,209	400
Plul J	49,184	7,904
Poon L W C	16,911	
Priestley S	4,303	95
Puckering A	5,077	
Ranson J E	5,915	
Reed M G	5,015	
Reid D E	5,096	
Reimer R	98	
Ritchie K J	19,721	35
Rogers D M	3,665	
Rondeau J	4,246	
Rosales L	3,151	
Ross A M	13,230	
Ross Y	5,593	
Rousell P J	2,972	
Rubin B N	14,079	9,084
Saunders R W	46,262	482
Saunders S	3,196	
Sawczyszyn S J	13,750	74
Schuring R J	28,698	
Seminiuk J L	1,995	
Sing K J	8,486	599
Singh G K	16,800	
Skye R	13,186	
Slydell C	17,121	
Smith D	10,128	
Stanger S J	15,321	7,692
Staniforth K E	26,572	6,534
Stebeck B H	8,729	
Stevens J A	19,073	
Strickland C	26,425	9,581
Strong M B	18,333	8,403
Stymest H A	23,583	6,358
Sutton L	7,124	4,250
Tapping K M	17,793	142
Tasker P E	25,928	6,646
Tassie R G	13,133	
Taylor J	17,343	
Thame J	11,169	
Thomas J M	25,906	
Thomson D	5,046	
Thomson J H	210	
Timothy V	19,326	889
Tomljenovich D A	23,583	4,654
Tyler R S	23,943	339
Vesey P A	17,600	275
Vrlak V A	24,428	2,473
Walker C	3,306	
Walker C M	9,141	
Walton M	3,781	1,776
Wardell T M	5,422	
Weicker L E	5,189	207
Weir L	3,255	
Weisgarber T	14,865	
Wendell O	7,587	
Whitaker M G	4,568	
White B L	5,617	
White D D	30,264	1,989
Whittaker G E	25,408	2,442
Williams B	20,590	644
Williams G D	17,588	151
Willis J T B	31,662	15,729
Wilson C L	1,413	
Wilson J R	7,070	696
Wilson S M	6,377	
Windt T	4,756	
Wong C	10,499	
Woodward K B	46,472	10,113
Wozniak D M	7,323	580
Zanatta G	1,642	
Zerbe R	13,785	
Transfers, other ministries	3,867	2,159
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		81,977
	3,598,301	390,999

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Transportation

	Salary $	Travel $
Fraser Hon A V Minister	32,306	13,703
Harvey R G Deputy Minister	75,567	6,351
Abbott R P	22,714	
Abshire M J	19,666	
Ackah J	20,903	
Adams E W	22,636	1,825
Adams G	20,823	62
Adank C	18,269	
Addison J B	32,901	1,301
Alexander C E	17,231	
Ali M T	23,366	
Allan D R	17,951	
Allan S I	19,227	3,078
Allen S R	21,907	
Almack R J	22,935	195
Amy G R	41,059	6,869
Anderson M C	15,360	
Andiel B G	6,203	
Andrews R A	26,711	968
Anthony G	23,925	4,641
Armbruster R E	17,663	
Armit C	17,985	
Armit D M	23,989	110
Armstrong K	20,522	
Arnott J A	17,172	
Atkinson C E	20,203	51
Atkinson H R	22,907	
Autio C A	16,831	
Babcock B	6,322	
Bacon M D	27,447	123
Baird J M	18,181	
Baird M E	17,800	
Baird R D	22,643	
Baker W A	11,915	
Baker W G J	22,643	2,952
Bakken S	21,834	87
Baldock E	19,922	362
Ballard J	22,034	51
Bandura R M H	24,461	
Barclay E A	17,326	
Barclay W A	12,065	299
Barker C A	6,288	213
Barnes A J	6,516	
Baron I	7,952	
Barron S A	16,956	
Bartell J	27,029	12
Barter G E	29,080	666
Bartlett W R	19,793	
Bartoldt L	21,197	
Basile A W	45,000	8,605
Bates S M	19,926	
Bauder R C	23,032	
Beall P T	19,803	
Beaumont M C	16,624	
Beaverstock D R	14,863	
Becquet A	21,551	226
Bedas J P	17,772	
Begg L C	8,708	
Beggs G E	24,918	8
Beirnes E F	26,300	
Belanger J A	11,368	
Belanger R E	22,966	
Bell D G	13,829	
Bell D W	19,311	708
Bell M I	6,765	
Bell R C	30,718	7,718
Belson J J	21,042	25
Belsky B D	16,342	
Bengston S E	43,440	1,800
Bengtsson L A	22,261	3,770
Benner D R	21,948	
Bennett S R	34,603	2,139
Bennett S T	17,178	
Bentley D	8,741	
Bergstrand E A	21,776	463
Bernier B R	23,052	12
Berry E G	14,619	
Beveridge J C	6,150	
Biglow E I	17,634	
Birkett K C	11,798	
Black J C	29,019	
Black T D	26,889	2,515
Bleackley A Y	17,997	
Bliss C E	20,452	
Blogg G E	28,900	663
Bodnar A W	44,150	2,080
Boese E G	30,768	8,436
Bonato A J	45,500	1,790
Bond D	16,439	
Bondzuk S	22,740	
Bone A	7,701	
Bonk C	15,913	
Booth R A	22,085	
Boyle J H A J	22,746	663
Boyer P W	21,939	638
Bostock M J	6,190	156
Bouffard J E D	25,040	463
Braden H D	25,134	820
Bragg M A	3,329	
Braithwaite S	16,629	
Brajkovic G E	16,755	
Branch D	1,541	
Breault K S	15,512	
Brecknell A C	1,037	
Brewin R E	42,640	2,197
Bridges R J	22,934	
Brisco D M	16,130	
Brodie H J	24,260	
Brodie M E	15,876	
Brookbank R G	20,872	50
Brown G B	21,124	1,397
Brown G W	44,246	4,850
Brown J C	25,458	1,858
Brown M J	20,278	770
Brydon W G	7,134	22
Brynelsen K	32,449	2,218
Buchan D E	12,469	1,972
Burns J A	20,038	
Burdeniuk E J	22,104	3,640
Burges D E	44,543	2,973
Burns D M	22,866	
Burns I	19,762	
Burrows J A	22,612	136
Bussey H R	20,907	102
Byer R B	22,208	663
Byers V J	31,944	1,322
Calder C A	21,612	811
Calder R D	24,622	2,026
Callander E D	10,160	
Calvert J	7,637	
Cam A A	18,415	571
Cameron E H	21,726	2,015
Campbell C G	26,711	72
Campbell D	19,606	121
Campbell I	15,366	
Campbell S M	4,313	
Campbell W A	21,321	988
Carey A J	22,770	1,603
Carlson B E	11,602	
Carmichael J E	21,763	
Carrie M A	22,034	
Carrie R E	18,787	88
Carroll S B	17,438	6,173
Cepicky M A	43,440	2,448
Chamberlain A D	21,614	574
Chan R	8,636	212
Chaplin D R	26,010	
Chappell A	15,829	36
Charlton M	8,368	
Chatwin I	17,800	80
Cheng B	22,363	
Chornoby D E	17,533	
Chornoby P E	18,883	
Chow A D	571	
Chow W S W	18,921	
Chow A P	22,911	
Christensen C	17,941	
Christensen E H	43,360	1,809
Chudleigh S E	14,581	
Chursinoff E	19,847	
Cicitarese E E	22,548	800
Clark G A	46,476	6,436
Clark R	17,218	
Clark W G	23,030	
Clarke C J	17,459	
Clarke H D	24,433	148
Cleary B J	23,119	
Clifford I	21,769	
Clifford R	16,223	
Clydesdale M E	497	
Cobbledick G W	22,380	922
Cochran E M	17,971	
Coldicutt G	22,569	161
Colgan J A	46,669	3,021
Collard J D	16,722	
Collard R C	25,195	1,835
Collier H	17,560	
Collier M D	1,973	
Collins A H	24,666	708
Colvin C	17,282	
Comeau M E	19,779	
Cook J D	17,944	
Cook V	14,814	
Cooper C M	3,162	
Copp D E	19,750	
Copp G D	4,199	
Cosgrove D M	14,778	
Cotter J E	15,044	
Coupland K G	21,902	645
Courtnall C	17,177	
Cousins E C	17,803	
Couture G K	19,009	1,263
Cowie G R	22,561	3,756
Cowie J A	23,097	
Cowley R D	41,424	7,228
Cox D G	18,260	
Cox J E	26,575	
Cox S R	6,290	
Coyle E D	15,462	1,889
Cranton C W	24,398	
Craven R A	17,972	
Cream R E C	22,858	
Creasy D M	25,862	5,680
Crocker G E	27,801	7,430
Cronin P R	15,362	412
Cross H D	18,070	
Crowder E A	34,254	2,181
Cruickshank K C	29,943	
Cumming G	19,858	537
Currie D	23,807	147
Currier A E	13,560	
Currier M	19,800	803
Dafoe E E	24,413	270
Da Luz A M	15,061	
Davey R W	25,000	
Davidson G W	21,763	
Davies C J	17,918	
Davis D E	26,008	2,762
Day D	12,307	80
Day D E	24,615	1,080
Deacon C	42,653	10,866
Deacon R M	14,822	
Dearne D S	976	
De Moors J M	15,680	
Dendy H D	25,808	810
Derbyshire P J	25,914	736
Dewick A	18,872	
Dewolf D	18,351	
Dhalian M	17,627	
Di Giovanni E	10,490	
Dibbley J C	21,984	629
Dick B J	18,030	
Dick G J	22,066	
Dickson D R	16,429	
Dinesen E J	22,730	849
Dionne D E	21,607	
Dirr B	18,768	
Dodds P K	18,429	
Dodsworth M J	19,647	
Donovan C	17,869	
Donovan M	25,136	708
Dorcik E S	19,444	
Drake K I	17,227	
Draper E G	15,927	
Drennan P E	4,202	
Dyer M M	19,884	
Drinkwater R G	18,088	1,871
Driscoll R B	24,031	4,361
DuBois R A	6,214	
Duke N I	16,792	
Duncan A K	2,264	
Duncan C G	28,816	3,519
Duncan E A	22,709	54
Ebert R	11,984	
Edwards E A	29,019	612
Eggert D	14,792	
Einarson E E	22,809	865
Ellerton D	20,709	6
Ellis K B	11,080	
Ellis E K	17,884	
Emerson R A	22,984	
Ensland I	19,360	
Ernstie H G	22,021	552
Eng H C	24,709	869
Engstrom E E	24,003	898
Epp H D	22,548	1,823
Esten E B	18,230	
Evans D E	21,951	1,271
Evans H	24,620	813
Evans R W	29,263	2,194
Ewart E D	22,918	1,143
Ewasiuk J	19,978	
Faces D S	24,113	
Fakaro J J	23,971	663
Faris J S	23,213	
Farrant G A	17,610	
Farrow C	15,666	
Fenn R S	31,692	
Ferguson B H	24,716	1,166
Ferguson M J	18,087	
Ferguson W G	25,433	1,689
Ferraro M	6,290	78
Fiegal H	25,261	1,371
Finnie I	15,818	
Findlay W J	11,166	
Fines R K	22,763	1,527
Finlayson R B	14,763	915
Finney J J A	21,926	
Fisk W G	19,085	161

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Transportation—Continued

	Salary $	Travel $
Fisch A R	40,998	2,402
Fitzpatrick T J	19,721	
Fitzwater D L	17,234	
Flood R C	22,278	1,671
Folbigg J	20,048	
Fontaine H V	17,403	
Ford S L	16,283	
Foreman H R	24,639	770
Forseth D H	17,859	
Forster E	21,477	
Fortier R P J	19,144	100
Fortin R A J	10,823	259
Foster D M	21,100	2,939
Foster Irwin K	15,773	67
Foulger F F	20,458	71
Fowler D P	21,147	154
Foxcroft D C	24,611	901
Frame J A	6,277	
Franklin F L	19,927	
Franklin K B	20,276	
Fraser L A	14,200	
Frig L	15,211	
Frost D	29,082	2,406
Frost E	16,310	
Fry K M	17,967	
Fuhrer F	19,000	
Fuller F R	21,405	
Funk G M	16,519	
Furmston P J	26,754	121
Gabie K	6,073	
Gale F A	14,468	
Galvet C F R	21,952	
Garden S B	24,662	
Garrett R J	24,628	1,120
Gateley D C	15,672	
Gates D E	24,219	
Gawley R A	21,013	685
Gaunt R A B	2,000	
Gebauer D R	18,203	
Gee V	23,188	12
George L M	7,808	
Ghag P	9,844	
Ghosian H	17,900	
Gibb D W	18,480	28
Giesbrecht B	19,000	
Gilbert H R	21,405	27
Gilder E V	21,576	
Gillan L	15,283	
Gillan P O	27,027	192
Gillespie D	19,419	
Gillies C	17,095	
Glen T	15,760	
Glenn R F	23,052	
Godby W W	23,222	29
Godin M L	19,676	96
Godwin D	8,445	
Good K J	19,230	1,000
Goshawk M H	18,090	
Graham S D	22,003	1,288
Graham S T	17,503	
Grant G E	23,240	199
Grant W H	22,555	962
Grayson C M	19,965	
Grayson S	25,120	
Green M E	15,781	
Green R L	4,320	
Green S D	21,000	139
Green T D	27,407	1,080
Greer K	21,974	
Gregson K D	6,909	
Griffin B	15,320	
Grutchen A	2,522	
Grymaloski A P	23,029	
Guenther A W	21,563	8
Guthrie A R	13,331	198
Hall W H	22,736	1,962
Haltner L E	10,662	
Hamilton P A	13,720	
Hamilton R	10,117	
Hamilton T	39,413	7,212
Hammell D N	28,589	154
Hampson D A	5,882	
Haneveld A	21,837	821
Hanlon C L P	22,217	
Hanson K H	22,490	6,745
Harbar W	25,019	1,010
Harmer R E	25,726	
Harrington M J	22,784	889
Harris T	19,876	170
Harrison G	16,807	
Harrison K R	4,381	
Harrison L	16,337	
Harrison W B	20,727	573
Hart D T	24,607	499
Hart S	16,767	407
Harvey D A	21,764	509
Hastings T C	24,827	48
Hatch S R	10,220	
Hatte J W	22,806	
Haverty J M	17,236	
Hayes J G	20,808	668
Hayes J R	5,649	
Heckenkamp A	23,143	
Hedley K L	10,080	
Hein G R	22,934	12
Hemphill M T	17,018	
Henderson M	21,923	
Hendren W N	18,085	2,235
Hendry R G	21,989	
Henkel L W	28,110	201
Henry T R	56,188	4,083
Henselwood W A	10,610	80
Herrick A	6,717	
Hertzog G A	24,624	191
Hess L K	16,577	
Hewlett J H	21,749	1,072
Hibbert J R	5,919	
Hicks R A	21,430	787
Higgins J W	29,789	2,510
Hildebrand C M	6,290	
Hill G	19,727	
Hill P M	7,284	
Hiltz D M	12,224	
Hinchberger L D	15,855	
Hinchcliffe D C	6,230	
Hippolt S M	19,009	
Hiscock S M	24,824	519
Hlady J R	6,296	
Hoffart J D	16,682	
Holloway L T	22,730	1,041
Holloway P	15,260	
Holtby R	29,926	6,405
Hook M P	16,843	
Hooymans D P	1,620	
Hooymans G	23,100	
Hornby J S	22,271	7
Hornett R C	21,649	4
Hotchkiss J D	17,596	
Houghton A	29,473	4,160
Houtman L	27,980	
Howsfield M	60,773	2,873
Hubbard D A	11,481	
Hughes M D	8,128	
Hume F G	16,857	
Hunt H E	22,089	1,863
Hunter H P	23,030	
Hunter W A	26,291	1,978
Huntley L W	23,172	
Hutchings M J C	14,543	
Ibrahim G	17,069	
Idler D A	19,780	
Illing D	22,274	279
Imbster M	20,171	1,630
Innes P D	22,295	900
Innes S M	10,175	
Ireland M E	19,174	
Irvine G	24,511	70
Irwin A	21,834	
Irwin C	15,642	
Isaac V	19,087	
Iverson L O	22,756	476
Jackman R	15,937	
Jackman P K	50,881	1,679
Jackson G J	24,206	5,440
Jacobsen J E	11,279	
Jacques C D	12,405	
Jago R C	24,381	1,138
Jakeman A P A	26,257	1,159
Jameson J L	40,673	540
Janze M	17,317	
Jaques S B	19,918	
Jensen E M	26,681	1,367
John J E	17,880	
Johnson A R	22,637	
Johnson B S	38,676	2,460
Johnson C H	24,298	892
Johnson D	20,805	240
Johnson E J	21,064	1,487
Johnson M D	21,176	1,970
Johnson S J	1,795	
Johnston J S	22,624	2,787
Johnston R R	31,026	85
Jones D G	17,413	1,225
Jones F W	17,660	
Jones J D	16,864	
Jones S F	13,520	
Ju T S	22,942	
Kalembach R	22,668	271
Kalpatoo E J	21,566	13
Kasianchuk D A	60,416	9,780
Katan V	18,168	
Kawase M	20,135	
Kay P V J	16,605	
Kazmiruk D F	17,873	
Kear D R	24,616	
Keiller A G D	32,247	382
Kelly C S	25,314	
Kennedy F C	26,885	690
Kerr J L	5,863	
Keyes F R	22,878	2,775
Keyes L T	22,555	3,204
Khan F	41,424	2,354
Kibel C R A	17,839	
Kian J D	20,198	267
Kiessling F F	16,881	
Kinch G F	20,877	1,010
King E M	20,645	
King T A	23,078	
King W G	27,552	2,644
Kirby D G	29,498	46
Kirk R M	18,397	
Kirsch T	17,093	
Kissinger K T	23,211	
Kittner F D	17,544	
Kitson D J	567	
Klaiber V	17,766	
Klassen C	22,457	277
Klemmuk F L	1,041	
Knott K G	35,338	7,895
Koganow G K	22,336	578
Kolehmainen V	20,937	
Komori S	20,853	
Kopp K L	15,197	
Kormann C L	16,596	
Kortelen F	22,859	
Kosowick J J	35,172	4,493
Krause A W	25,112	1,587
Krause K	29,015	1,120
Krekilowich S	34,662	3,264
Krishnan F M	23,071	
Kromar B	23,069	207
Kruger R F	16,903	
Kucille L G	21,676	141
Kuffler J L	14,553	
Lacey J	17,296	
Lacharite W	18,335	503
Lacroix R L	20,933	32
Ladouceur S	16,403	
Lafonda D L	23,012	105
La Roy M S	22,294	
Laidlaw C J	20,273	76
Laithwaite E A	17,664	
Lakes G D	17,921	
Lam C W	20,913	532
Lam R L	19,714	
Lamarsh B	15,279	
Lamont G B	27,180	
Lane A	27,742	1,862
Lang A F	21,000	1,366
Laplante J E	21,487	
Latta J C	36,036	45
Lawrance J	17,160	
Lawson D	4,158	
Laxton G L	22,723	1,516
Lay T	16,143	
Leach W R	22,561	607
Leatham R G	21,879	
Lee J W	25,419	2,472
Lehman T	15,094	
Leigh F W R	34,066	2,727
Leprune B	16,123	
Lemay A A	21,960	
Leslie P M	16,349	36
Levy C S	23,050	
Liebrecht S D	18,904	
Likes R	26,255	1,334
Lindsay W D	29,319	
Lockyer J E	20,400	425
Lofthouse P	35,067	1,897
Logan J K	22,959	
Long K G	23,024	77
Lorette R M	42,597	2,790
Loshak J D	25,071	2,360
Love G F	21,401	715
Love G W	28,139	197
Lovell M G	15,812	
Low P S	6,526	
Lowe A R	31,576	5,003
Lowe H E	20,380	18
Lowery C	17,025	
Lowther K M	26,039	2,790
Luciuk F	21,219	4,566
Lum P	16,699	
Luongo A	17,219	
Lynch D L	17,809	
Lynch G R	17,446	
Lyngard B J	7,364	
Ma T	17,311	
MacBeth S	17,198	
MacDonald D M	17,933	
Macey S A	23,256	2,105

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Transportation—Continued

	Salary $	Travel $
MacGregor H M	14,219	
MacKenzie K G	5,507	
MacKie F	17,883	
MacLaurin S D	12,942	
MacLean A	22,949	70
MacLeod E	18,301	
MacMillan C A	4,516	
Madigan H	16,004	49
Madley L G	13,944	389
Maitland R C J	23,053	
Malbon M Y	16,128	
Maley N	5,756	
Maloan P A	14,887	
Mann C L	15,349	
Mann S T	15,585	
Marcer G	1,667	
Marchtaler A	17,935	
Marfleet W G	21,209	207
Marshall L C F	19,744	
Marshall R F	21,800	361
Marston R F	27,514	164
Martines S G	17,706	
Masini J F	45,886	1,814
Mason B	16,486	
Mason D P P	20,811	129
Mate P F	21,472	398
Mathers W M	22,450	677
Matkovic R	15,550	
Matthews N M	3,653	
Matthews R A	23,608	
Maydaniuk G E	26,553	1,850
McAllister J M	22,059	1,105
McAuley M	10,781	
McCammon F M	17,025	
McCaw M J	22,233	50
McConnell F	21,708	437
McConnell I A	26,152	
McConnell S A	6,259	
McCrea P	15,735	
McDermid R M	20,005	
McDicken J D	45,240	4,102
McDonald D L	20,067	
McDonald E C	17,600	
McDonald R E	23,774	4,936
McDonald R F	24,177	505
McEwen B J	22,548	1,947
McFarlan C E	23,041	214
McGregor D G	31,080	566
McIldoon W J	17,806	
McIlveen S P	17,726	
McIntosh B L	29,159	2,600
McIntosh C J	16,613	
McIntyre D M	18,185	
McKay B C	17,891	
McKinstry G R	24,433	11
McLaughlin D H	5,981	
McLaughlin P J	23,316	
McLean C	16,047	
McLennan G F	22,639	1,376
McNaught K	16,069	
McNeice L J	1,390	
McNeill J M	49,658	146
McPherson G M	23,081	
McQueen C M	21,579	466
McRae R L	12,345	
McRoberts W J	32,120	136
McVicker I	15,342	
Meester H J	22,935	130
Mercer D C	20,817	22
Mercer D L	28,682	
Meunier M D	6,024	
Meuser H	24,246	272
Michals R J	6,259	2
Mikkelsen B F	29,143	3,233
Miller F	25,850	65
Miller L	22,452	812
Miller V J	19,731	
Miller W	20,839	91
Minko J M	17,388	
Misner G L	31,627	84
Misyk M A	17,789	
Mitchell G L G	16,705	
Mitchell M T	20,039	
Molleken G R	19,070	14
Monnette H A	25,497	2,706
Montgomery D	29,797	2,064
Montgomery J A	22,388	
Mooney R F	25,721	1,051
Mooney S M	1,655	
Moore D	7,617	
Moore J E G	22,797	240
Moore L D	6,259	
Moore W F	22,938	167
Moreland J E	17,226	
Morgan H D G	20,058	
Morrey S A	3,539	99
Morris G M	45,999	4,531
Morris R G	26,305	2,064
Morrison F A	19,790	
Morry G	22,152	9
Mortimer H S	24,937	
Morton V F	31,156	2,277
Motion G	22,016	
Mottershead T M	22,935	739
Mumford W L	26,656	116
Munce D M	21,880	102
Munkholm C A	18,099	
Murdoch D G	17,310	
Murdy G W	29,266	5,674
Murley L	15,876	
Murphy N M	19,906	
Murray D J	26,466	5,638
Mutch W E	22,548	2,016
Nagel D B	22,629	
Nair S	24,638	
Naran Z	17,855	
Neale M F	17,707	
Nelson G F	4,637	
Nesbitt M A	21,214	641
Neudorf D	12,170	
Neumann R F	22,976	
Newcomb A J	26,031	2,836
Newcomb H L	15,053	74
Newell B S	17,169	
Newsome F M	22,623	
Newstead B J	17,390	
Newstead L M	17,935	
Nias J M S	35,365	858
Nicholls R	22,548	151
Nickel S G	26,803	2,312
Nicolson J	19,660	
Noble S A	6,350	
Northcott J F	19,692	
Norton M J	16,020	
Novakowski L	16,915	
Nuyens M	19,523	
Nye D E	3,563	
Nyffeler M R	23,160	3,696
Oakley G A	17,617	
O'Dea T L	21,163	288
Ogden J M	17,632	
Ohlhausen L B	22,389	538
Oke L H	22,000	81
Oldridge R B	17,551	
Olin R E	22,561	478
Olleck R	19,880	
Olmstead J R	46,597	6,994
Omori V	1,696	
Oram C F	14,392	
Orban L H	410	
Osachoff D	28,537	4,305
Osenjak H	30,578	2,597
Ostrom J E	17,288	
Owen C F	21,933	
Owen G J	22,555	3,122
Owen T	27,629	6,035
Paalvast J	17,857	
Paege S R	18,190	122
Page Y	16,361	
Paley E	26,718	1,733
Panduro R	17,759	
Paquette D L	21,926	643
Parchmann H	22,246	
Paton J W	23,289	
Paul A D	29,159	569
Pearce A H	28,474	169
Pearson A A	22,053	
Pearson H S	21,656	365
Pedlow J	34,023	764
Pedneault H V	21,099	1,641
Perrin V	23,052	
Perry D P	23,638	231
Perry P S	45,848	2,986
Petford D M	20,595	
Petrie R W	22,495	1,549
Peuramaki S	17,913	
Pfingsttag D S	5,383	
Phillips J F	35,943	6,769
Pidgeon J A	21,785	
Pihach A	4,249	
Pilo J	13,901	
Pilkington S D	18,172	
Pinkerton R	16,461	
Piroshco G	2,643	
Planje H J	19,575	
Plant S C	22,127	1,890
Plottel M J	25,483	2,214
Poitras J E	17,285	
Powell D K	23,010	
Powroznik J V	1,597	
Prasad S K	23,104	
Prentice P H	22,636	49
Price A H	40,224	61
Price E F	21,572	32
Price T E	19,054	159
Prior G F	13,201	
Prysiazniuk M	22,951	
Punshon S M	15,528	
Purser W F	22,287	241
Raddysh D A	17,005	
Rae C L	2,853	
Rae W A	24,629	856
Randal G	22,607	5,471
Raper L	16,428	
Redisky R A	22,846	938
Rees D M	17,939	
Reid M V	19,549	
Reimer S P	16,147	
Ricciardi A	25,734	
Rickerby J G	21,712	684
Ricketts S G	22,963	
Ritchie J	6,259	
Rivers D L	15,643	
Roadhouse R A	20,105	
Roberge M A	15,615	
Robertson D A	17,356	
Robertson D J	13,883	
Robin A M	18,189	
Robinson S D	22,398	130
Rodrigue R	28,002	2,463
Rogers J A	14,712	
Rosin H F	25,189	2,231
Rowden M	28,068	
Rowe R C	24,305	1,586
Roy R I	12,758	
Rudd R	24,821	363
Ruskey S M	22,393	950
Russell B R	2,654	
Sadler D	18,182	
Sample P J	15,427	
Sanderson R A	25,271	
Sanderson R L	20,807	12
Sands B	17,031	
Sargent M	16,322	
Sarkany D M	17,099	
Sather L	15,834	
Saunders T H M	17,891	
Savage C A	4,112	
Savard K A	3,374	
Savard S	12,396	
Sawchuk V	16,599	
Sawlor W R	16,794	1,147
Sayer J T	26,154	3,648
Schaefer D L	5,961	
Schmidt E C	21,287	134
Schmidt G F	22,333	
Schmidt J C	18,834	122
Schofield G R	29,167	
Scholz K G	21,173	1,207
Schweizer J	16,691	
Scott D A	20,827	
Scott-Polson T	17,395	
Sealey E M	43,306	2,728
Seaman K	16,125	
Seargeant P E	21,969	175
Secord L H	17,413	
Secord M	19,653	
Semeniuk W	20,800	359
Sever K	14,481	
Shave C N	28,987	705
Shaw A	42,741	1,705
Shaw L F	20,808	120
Shefferd V Y	15,912	
Sherman W F	20,584	606
Sherwood R E	29,040	53
Shewan R W	22,993	
Shewring P B	39,415	2,389
Shortreed R R	16,540	
Shumka L H	48,905	2,775
Simmons J	19,038	
Simms P H	21,440	523
Simonen L M	15,436	
Simpson J F	24,627	659
Sims S	17,279	
Sinclair C M	22,457	37
Sinclair P A	18,404	100
Sipos M	28,835	3,241
Sjostrom M F	13,845	
Skellenger A M	19,572	
Skrypnek H A	25,582	823
Slade F T	22,582	64
Smedley B H	43,879	1,536
Smith J W	23,700	
Smith K A	18,206	33
Smith L	36,122	
Smith N	19,737	
Smith P E	19,511	
Smith S J	6,195	
Sobol W	32,332	4,565
Sobyski J	22,941	
Somerville R L	23,027	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Transportation—Continued

	Salary $	Travel $
Speed R E	23,166	
Spence J R	21,140	140
Spencer A I	24,574	1,221
Spencer E W	26,367	5,519
Spraggett T	15,365	
Spring T	19,681	
Stacey W J	25,819	550
Stadt W L	22,181	
Standen G L	26,896	942
Stangeland H	20,858	129
Starek P	16,987	605
Steadman L A	17,026	
Steele R M	24,870	5,081
Steeves A	17,844	381
Stensaker G G	31,296	1,222
Stephenson N G	24,212	
Stevens M	1,090	
Stevenson D	29,498	1,084
Stevenson F W	24,589	1,309
Stewart C I	12,144	
Stock S D	19,735	14
Stothers K A	6,270	
Stothers R D	6,259	
Strickland P A	21,815	1,743
Sturgeon D G	20,904	1,356
Sue H Q	23,125	
Sukkel W	18,935	
Sullivan M J	19,745	
Summers G W	21,635	7
Sundberg S E	15,924	
Sutherland G	20,958	86
Sutherland G R	54,909	2,286
Sutherland J	21,903	
Sutton L M	20,220	
Swain H D J	30,197	2,561
Swan B I	19,748	
Sweeney B I	24,417	
Sweeney K	14,795	
Swereda M A	22,603	858
Swords L M	18,084	
Syvertsen J E	21,225	200
Tahouney D	17,039	
Talerico G	24,826	901
Tanner C R	14,346	
Tavier D	15,818	
Taylor J M	43,510	1,145
Taylor J R	22,555	75
Taylor L C C	17,440	
Taylor N B	17,212	780
Tchir H A	23,730	2,449
Tewnion A S	20,791	1,315
Tews N D	14,318	
Thacker G E	22,829	
Thicke F P	24,265	
Thomas F R	21,400	421
Thomas G W	19,083	
Thomas R	13,198	
Thomassen A C	21,173	19
Thompson B L	20,944	9
Thompson G L	13,922	
Thompson M J	16,375	
Thompson R L	16,105	
Thomson E C	17,214	
Thorkilsen R	15,047	
Thorne K A	24,310	552
Thornelor B P	33,216	482
Thorson R J	23,264	452
Thrower A J	25,077	
Tickson G E	17,891	
Tighe D I	16,354	
Tighe S	16,055	
Tillein G	18,242	
Tocher L E	18,937	9
Tonge M E	2,211	
Toogood P	47,229	6,983
Torsti C A	21,572	660
Townsend A G	22,358	
Townsend D A	11,505	
Townsend D M	8,485	
Trmal S	1,263	
Tse R	17,759	
Turcotte D	282	
Turner G M	8,561	
Turner R J	22,558	
Tweedhope D N	22,560	
Tyson E D	44,074	257
Underwood J	17,283	
Vanderhorst C	25,378	6,435
Vaness A W	25,160	1,385
Van Huisentop B	20,872	28
Van Klaveren A J	20,915	113
Varro I	16,349	
Venables I	19,019	143
Venables T	20,658	217
Viberg C I	17,889	
Vidulich A J	24,261	
Vincent C L	11,691	
Vollet J M	15,687	
Vosper D J	35,178	2,821
Walker C E	13,380	
Walker J R	26,680	4,250
Walker M A	15,803	
Wallin C A	14,845	
Wallis J A	16,468	
Walters D	15,704	
Waniess J M	17,906	
Waniess R E	17,312	
Ward D F	32,445	3,454
Ward E C	23,189	
Wasstrom R E	12,612	18
Watling D E	16,487	
Watson D S	21,620	
Watson K	15,875	
Watt R R	19,049	252
Waugh G E	42,221	2,131
Waugh R M	13,068	
Weatherby C J	17,873	
Webb K E	22,259	64
Webster B	17,303	
Webster G W E	18,643	
Webster M A	17,947	
Weller Z I	15,629	
Wells B R	22,911	139
Wells K E	5,795	
Weston G P	21,238	18
Whalley A	20,808	210
Wheele F H	21,857	8
White D H	20,872	63
White R S	22,561	1,276
Whitehead D	18,163	
Whitley N J	22,128	625
Whitlock R G	62,528	5,101
Wiehe J	2,028	
Wilbee D J	6,350	
Wilkinson J A	24,273	
Williams D B	25,861	1,173
Williams D M	16,665	
Williams M	82	
Williams M G	22,997	
Williams W A	29,136	
Williamson N G	1,692	
Willie J E	16,462	
Wilson D S R	23,608	990
Wilson J S	16,928	
Wilson R H	24,519	2,610
Wilson W E B	29,029	1,632
Wing C K	21,194	292
Winterbottom S K	22,987	
Wishart D T	16,655	
Wishart H W	22,632	122
Wong B	11,829	
Wong D C T	20,820	117
Wong K S	27,556	2,892
Wong P	6,803	
Woodbridge H S	24,520	
Woodrow J W	23,052	640
Wootton J H	24,642	939
Wright G A	16,913	
Wright G R W	23,754	
Wylie R	16,017	
Yago S	19,870	
Yip L I	17,898	
Young B G	9,660	
Young C	15,515	
Young H J	30,663	2,672
Young M A	19,760	
Yzerman P	23,053	608
Zannella T	20,943	
Zapp P	22,134	14
Zerbin G A	17,891	162
Zethof E H	17,311	
Zukowski K S	18,106	
Zurawell D M	16,292	

Highways

Aarts A P	26,661	646
Aasland T A	21,788	
Abbott J E	21,801	
Abbott K H	5,125	
Abbott M C	18,361	
Abbott R R	15,690	240
Abbott W R	22,805	
Abear B G	22,679	
Abel C R	24,730	39
Abrahamson F T	21,037	
Abrams A F	22,985	686
Achtemichuk B J	472	
Acker J B	20,582	
Ackerman F H	23,469	
Ackles B D	20,207	
Acres J D	17,937	156
Acton D	11,805	
Adair F L	1,001	
Adam J C	20,715	
Adam W T	26,076	171
Adams A F	26,069	1,318
Adams C R	24,957	
Adams J	20,953	
Adams L C	25,050	
Adams M C	20,631	
Adams N M	23,633	
Adams R E	31,812	
Adams R S	1,266	
Adams W A	21,864	569
Adamski V L	29,904	426
Adank J C T	33,366	884
Addison J A	28,534	891
Addison R A	21,176	
Adems H	18,031	
Ady G E	3,079	
Affleck E W R	373	
Aftanas S	20,868	
Agar A I	24,036	
Agoston C A	17,878	
Aguillon F W	23,660	199
Ahers K	1,484	
Ahlefeld G F	18,313	
Aikman L R	22,889	
Ainsworth L	29,775	251
Aitken G	20,726	
Aitken K W	28,284	921
Ajas R	5,659	
Alaric W I	22,694	43
Albert J T	21,096	
Albert M J	17,089	6,502
Alblas B	24,776	
Alcorn J G	30,829	9,865
Alderdice C D	9,586	
Aldridge D L	24,213	1,317
Alexander B F	27,754	1,064
Alexander B L	21,079	
Alexander C W	31,362	2,128
Alexander D V	3,460	1,032
Alexander G	20,361	
Alexander G M	31,094	
Alexander H W	18,764	
Alexander K	21,909	1,062
Alexander K H	28,260	846
Alexis D	21,813	
Alexis P D	18,972	
Alfred H	23,146	
Aigate W J	27,257	310
Alger G H	30,125	
Alger J E	20,022	196
Ali I	23,868	
Almoum D	20,907	
Allan R	16,187	
Allan R G	15,341	257
Allan W N	31,511	
Allemeersch P	20,875	563
Allen C C	17,116	213
Allen C E	23,560	
Allen D J	14,725	
Allen E R	22,467	
Allen G A	19,140	139
Allen G R	27,813	
Allen L J	5,651	
Allen L I	8,095	
Allen N J	24,948	257
Allen T S	8,165	1,847
Allen W G	26,850	
Allen W S	30,132	344
Allin D G	21,169	
Allsop J P	20,862	
Almas G	3,865	
Alsop T	15,691	257
Amendt E A	21,616	
Amezcua R	5,692	
Amirault K	8,297	
Amore P J	45,586	939
Amos N J	20,113	
Amundson A G	4,614	
Amundson O	16,080	
Amy M J K	20,768	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Andersen J M	19,913	86
Anderson A	21,296	
Anderson A W	21,240	
Anderson B C	25,537	254
Anderson C G	25,427	117
Anderson C W	22,169	
Anderson D E	21,792	
Anderson D F	24,789	481
Anderson D K	22,800	
Anderson D R	45,760	1,403
Anderson G	10,462	553
Anderson G D	25,080	
Anderson G E	22,114	
Anderson H J	22,693	
Anderson H K	19,788	
Anderson H W	25,176	213
Anderson J	24,947	
Anderson J B	23,764	266
Anderson J C	20,602	18
Anderson J E A	24,074	
Anderson K J	22,151	
Anderson K M R	16,470	
Anderson L F	24,202	1,291
Anderson L J	28,962	225
Anderson M R	20,430	
Anderson M W	23,728	94
Anderson N B	25,566	1,019
Anderson R A	18,319	
Anderson R B	25,195	
Anderson R E	1,457	
Anderson R G	21,823	
Anderson R I	25,330	
Anderson R W	25,009	435
Anderson R W	23,922	
Anderson V A	1,279	
Anderson W G	22,910	
Anderson W L	8,958	
Anderson Y	3,306	
Andrade J J	23,236	
Andres A R	30,145	853
Andres C	946	
Andrews L	23,573	
Andrews M J	10,480	113
Andrist G L	11,994	
Andronick P W	19,063	
Andronick W	31,262	9
Angel J J	25,871	
Angelillo D	20,296	1,559
Angelozzi D	20,311	
Anglos A	23,089	1,530
Angrove J F F	17,844	
Angus J	14,246	
Ankerstein N	17,936	316
Annett F W	24,734	
Anscombe P M	400	
Antifaeff N	23,543	957
Antochin M	20,864	1,667
Antoine A	24,093	
Antoine M	20,155	
Antonacci A	606	
Antoniazzi F	7,894	
Antonsen A S	22,736	
Antrim D E	20,766	
Antrim L	25,972	
Appleby J M	20,397	
Appleby L J	23,618	280
Apps G H	22,913	
Apro P	3,084	
Araki F S	7,837	
Araki H	23,897	
Archer C J	10,654	
Archer L M	30,131	2,067
Archibald D	21,097	
Arlint C L	24,716	
Armatage B W	20,717	
Armitage T L	21,310	
Armitage T L	623	
Armstrong B	15,935	
Armstrong D	20,986	
Armstrong F H	24,412	
Armstrong P E	25,363	3,240
Arndt C A	16,225	
Arndt O V	28,906	158
Arneson D P	3,218	
Arneson G A	25,700	6
Arnet K L	17,145	127
Arnett G	21,482	510
Arnett R A	23,856	120
Arnold A C	10,745	
Arnold C A	22,216	209
Arnold D	27,738	
Arnold J R	26,417	
Arnold M I	21,064	76
Arnold R W	21,809	3,166
Arnot A R	21,283	
Arnott D K	21,125	
Arnott K H	47,730	253
Arnusch J A	22,705	290
Aronetz M	22,264	227
Ash G A	20,448	
Ashby D M	16,848	
Ashe E D	4,905	
Ashe T E	42,709	
Askew R G	26,111	
Askew R M	7,027	
Askew S L	1,861	
Askew W C	7,806	
Askey J S	7,782	
Assignon E	31,729	225
Astells T W	2,678	
Astra J	25,895	
Atchison D V	3,397	
Atkins A R	32,504	
Atkins B	19,924	
Atkins B	26,033	
Atkins G F	20,283	
Atkins R J	20,554	1,097
Atkinson G	4,546	
Atkinson W D	21,739	
Attwood A T	17,928	
Attwood S	25,018	
Atwood M	22,330	
Aufschlon C	15,542	69
Audley N W	20,814	
Aune A	19,663	346
Austin B D	21,708	2,086
Austin G K	42,596	8,163
Austin W J	40,310	
Avender J	6,892	
Averill R B	21,083	66
Avis R M	20,804	
Aviss K A	25,482	
Ayotte G	5,611	
Baal P	23,960	1,376
Babakaiff H D	18,083	
Babakaiff N N	22,221	
Babet C L	6,140	
Bachman D E	26,936	2,803
Bachynsky W M	26,016	2,254
Bacon D J	7,600	
Bacon R A	20,515	136
Badalucco G	31,341	
Badge M A	8,347	
Baerg R R	25,027	
Bagan L	26,141	
Bagg G	24,800	
Bagg M E	30,755	647
Baggs P W	18,984	306
Bagloie B D	20,509	907
Bagot T R	47,144	3,664
Bagshaw A	25,187	
Bailey B	25,323	
Bailey B E	26,651	965
Bailey F	19,258	
Bailey G A	22,654	
Bailey H	19,803	
Bailey J C	3,434	
Bailey R I	5,198	2,731
Bailey R W	22,515	
Bain D	25,888	
Bain D A	21,552	123
Bain D W	23,905	
Bain R A	31,067	
Bainbridge R A	24,148	11
Baines A M	17,030	
Baines D M	32,454	
Baines L J	25,821	249
Baines R J	34,692	385
Bajkov A	43,602	980
Bajkov P	23,697	
Baker C R	20,622	879
Baker D C	21,317	517
Baker D J	20,042	
Baker H W	21,496	
Baker K F	885	
Baker L E	2,879	
Baker P J M	1,942	
Baker R	20,900	44
Baker R L	23,320	652
Baker W	17,820	
Baker W M A	32,145	3,882
Balburne E	15,914	18
Balburne W G	25,652	536
Baldridge A C	22,982	
Baldry M H	20,598	
Baldwin C M	3,519	
Baldwin G F	21,621	67
Baldwin G J	561	101
Ball A G	158	
Ball W R	44,296	1,003
Balla J P	25,540	
Ballard D L	16,498	75
Ballard M	22,834	11
Ballinger G A	17,021	
Balogh J	25,832	
Balogh L	22,657	
Bamberick W G C	20,914	
Bancroft M C	20,453	
Banducci J	15,757	243
Banerd F D	580	
Banfield K	23,536	
Banham S D	19,599	158
Banks J S	18,434	39
Banks R W	24,372	132
Banks W H	27,249	2,080
Bannister M L	22,823	
Baptiste J W	4,927	
Barager M	22,251	
Barager M R	22,985	
Barber D E	24,136	403
Barber W	22,774	478
Barby H G	27,889	88
Barcelonne M	22,334	14
Bare F J W	21,277	12
Bargery B H	5,618	
Barker B	25,659	595
Barker C R	13,153	
Barker P M	21,871	1,080
Barker R	23,666	
Barker R M	26,660	
Barker W H	20,536	
Barley O W	23,812	270
Barlow A W	23,710	
Barlow G	41,061	2,100
Barlow N W	24,075	
Barlow R I	1,000	
Barnes B I	28,718	
Barnes C T	25,880	
Barnes J R	19,819	
Barnes M R	28,714	73
Barnes P	41,374	6,274
Barnes P M	16,302	
Barnes R A	22,452	
Barnewall B	15,159	
Barney J D	11,720	
Barnswell W	16,984	
Baron S G	246	
Barr P A	20,794	
Barrett V J	29,564	2,560
Barrette D G	28,386	
Barry A	22,608	
Barry C A	748	179
Barry R A	4,058	
Barski K M	5,269	
Barthel W J	18,665	
Barthoiet B	20,803	
Barthoiet E J	28,896	
Bartlett J R	9,367	
Bartlett L P	23,158	
Barton J	24,096	110
Barton G D	22,024	
Barton R J	17,822	
Barton V I	22,671	1,134
Baryluk K M	3,147	
Bashaw H E	10,213	
Basich D	24,075	
Basil C	16,520	900
Basso I	22,656	
Bastian R	20,734	
Bate J D	25,564	2,140
Bateman G	23,505	211
Bateman G A	7,788	
Bateman G J	21,445	
Bateman R E	12,439	80
Bateman S P	31,130	
Bates K G	21,074	247
Bates M A	21,901	
Bates R I	6,146	
Bathgate B G	24,495	
Batie R L	25,618	2,290
Batjer D F	22,432	7
Batt W J	22,002	
Battle S	17,973	
Batycki K C	2,439	
Bauder G	10,105	40
Bauer J F	21,785	
Bauer K A	20,872	
Bawden M R	8,419	
Baxter C E	25,859	197
Baxter R	25,521	
Baxter R A	18,260	400
Bayes G W	16,753	
Bayne P R	25,899	
Bayne R R	25,529	
Baynton T C	34,079	
Beacon R J	20,316	
Beaton L E N	6,751	
Beaton P A	19,788	
Beattie D R	9,631	
Beattie J H	22,142	
Beatty R J	21,511	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Beatty S M	16,169	
Beaulac D J	23,341	541
Beaulac D M	20,606	
Beaulieu A J	21,171	
Beaulieu B J	24,982	300
Beaulieu E	5,190	
Beaulieu S D	22,743	73
Beaumont E A	43,659	5,559
Bebek C	19,348	337
Bebek F M	17,426	
Bebenek J E	22,088	
Bebington P R	29,478	
Bechthold R P	22,133	
Beck C E	22,539	
Beck G A	25,194	
Beck H	23,243	
Beck R A	19,954	109
Beck S C	13,840	2,752
Becker C	22,213	
Becker K H	1,322	
Becker N	21,429	126
Becker R J	23,820	241
Beckstrom R A	29,557	
Bedard A N	28,984	
Bedard P M	22,237	
Beddington J C	26,108	
Beebe R W	24,508	106
Beech S S	12,142	
Beeson C E	24,483	2,693
Begeman G P	19,270	
Beggan D	16,850	
Beggs S M	23,073	51
Beier R	21,449	
Beischer W C	20,614	6
Beketa J	13,581	
Belanger C	19,234	
Belanger J R	8,384	
Belanger R W	7,330	
Belgrave R D	27,927	
Beljanski M K	7,729	
Bell A S J	36,631	3
Bell D J	26,988	
Bell E W	19,166	12
Bell F	14,503	200
Bell H E	31,838	
Bell H J	20,952	
Bell J B	33,783	
Bell J E	30,804	1,426
Bell L M	23,377	
Bell R E	22,591	
Bella D J	30,970	
Bellavance E	95	
Beller L J	23,363	107
Belveal L D	267	
Bendickson R C	24,520	
Bendis L J	23,416	
Benko G	20,828	
Benn R E	24,986	
Bennell T	1,087	
Bennett A N	36,322	571
Bennett D P	20,739	
Bennett D R	1,669	
Bennett F J	17,675	901
Bennett G M	17,733	
Bennett P T	21,109	105
Bennett R B	6,932	
Bennewith A S	2,015	
Benney G M	21,596	155
Bennie R W	21,429	
Benoit F D P	32,894	
Benoit J J M	22,666	
Benson C A	7,448	
Bentham D M	20,711	
Bentley A	22,708	181
Bentley D	24,155	670
Bentley D K	26,125	
Berardone A	19,360	
Berarducci R D	24,670	
Berdan L L	18,102	
Berg E A	27,142	
Berg H G	4,678	
Berg K S	9,166	
Berg S J	22,402	312
Bergen R J W	5,855	
Bergeron R P J	25,819	
Bergh P E	10,404	838
Bergren E	23,406	
Bergstrom B A	21,213	
Bergstrom B L	26,043	
Berkey E L	30,812	2,940
Berkshire L V	11,368	
Bernardo D	4,773	
Berry S D	22,696	
Bertelsen J	24,278	
Berthelet P	18,639	353
Berti M R	22,966	
Bertram J B	29,026	

	Salary $	Travel $
Bertrand I	18,474	
Besinger F J M	19,617	433
Bespflug K E	48,602	8,653
Besse G C	7,884	
Best G P	25,824	348
Bester H J	25,652	678
Beswick W S	1,200	
Bethel K	17,352	2,546
Bett E R	22,827	
Bevan L F	5,518	
Beverley R R	24,990	
Bewley E	8,237	
Beyer P G	26,134	556
Beynon D E	2,101	
Biccum L T	30,060	
Bidder F I	22,721	
Bidulka M	23,546	
Bieganski A K	20,113	564
Bieganski A T	24,401	454
Bielech F S	20,784	
Bigattini M G	21,560	
Bigler C I	33,531	
Bilcik A	23,898	
Billie B	9,317	
Binette G J	20,601	
Binette R A	7,568	
Bingham S A	322	
Bircsak M G	17,265	618
Bird A D	24,380	
Bird B A	88	
Bird C	24,301	
Bird D E	18,364	6
Bird R J	35,796	436
Birkett A G	20,213	
Birtwhistle K J	127	
Bishop A F	23,460	
Bishop M C	29,397	
Bishop M P	23,616	2,660
Bisset D I	28,151	
Bisson A	25,446	
Bisson J	8,736	
Bisson M J	26,638	
Bizuk B G	22,763	
Bjork K R	22,345	
Bjorklund K	8,486	
Bjornos J A	28,319	
Bjornson G E	31,343	
Black A	12,704	
Black G W	22,512	
Black J A	24,766	28
Black J P	26,192	
Black K	1,560	
Black R F	27,186	
Blackburn D G	30,975	
Blackburn H	1,586	
Blackburn J H	27,404	1,099
Blackey G J	27,561	
Blackey J H	48,430	2,131
Blackman A W	25,310	
Blackstock G R	22,562	
Blackwell A G	829	
Blackwell R A	18,156	
Blackwood A J	24,444	
Blagdon T	8,703	
Blain N J	2,119	
Blaine T A	22,283	
Blair J R	21,568	481
Blair P F	10,781	
Blair W	20,996	
Blake L	24,311	
Blake M F	22,325	
Blake P	18,930	
Blake T W	14,441	
Blake W E	22,847	
Blakley D	8,002	
Blanchard L R	9,851	
Blanchard S E	49,420	9,759
Blaney B F	21,708	
Blaney D C	21,223	
Blank B C	153	
Blank C B	21,010	
Blankenship T	22,796	
Blaschuk C M	24,528	1,644
Blasko G W	23,494	1,096
Blatchford L M	20,488	
Blishen A	21,890	2,174
Bloxrud R G	14,622	7
Blokker P F	31,643	5,781
Blomerus H	28,898	6,473
Blomgren D L	13,288	
Blower J R	26,417	
Blumenauer R A	31,620	
Blumhagen A J	22,721	
Blundell G	27,745	
Blundell L F	6,463	
Blunden H F	46,384	5,491
Blyth S G	15,749	

	Salary $	Travel $
Blythe J	31,905	
Boake G R	20,409	
Bobic J E	15,740	11
Bobicki A	33,228	
Bobroske W A	37,065	361
Bockman R H	33,747	282
Bock Philipps W V	22,539	
Bodisch J M	12,158	
Bodnar R	17,162	61
Bodnarchuk A J	29,498	156
Bodnarchuk J P	26,021	2,313
Bodnarchuk M A	9,717	3,306
Bodner J A	27,602	844
Boerkamp W A	30,094	
Boettcher C	4,953	
Bohan T E	26,154	2,079
Bohmer H W	34,065	1,016
Bohmer L G	25,428	
Bohmer R J	24,285	
Boisvert G A	14,643	
Bojczuk D	24,376	23
Boley W J D	21,669	
Bolleman J	26,080	650
Bolton M A	4,334	142
Bonderoff L N	22,162	
Bonderud A W	23,206	
Bone F M	5,355	
Bone T W	28,829	674
Bonekamp G J	7,712	
Bonneau A	19,647	
Bonner G W	24,172	
Bonner J A	22,737	
Bonner O E	22,777	
Bonneville G J	23,995	
Bonney J	18,835	
Bonnough R	9,191	
Bonora A	15,289	
Bonser P J	46,942	10,292
Bontron D	21,549	
Bontron F J	22,164	
Bontron T A	20,122	
Boon D A	24,030	
Boorer B	22,147	613
Boorer I	21,478	578
Boothman A E	24,582	420
Borg M L	18,833	47
Borgens G S	21,412	
Borgun L E	24,124	
Borkowski D J	19,066	597
Borman G E	25,831	
Borrowman A	19,326	
Borshowa F	26,870	
Borutski E J	9,755	
Borza A F	24,497	
Bose W B	23,132	
Boser S	814	
Bosinski G F	21,500	
Bosshardt J	20,797	
Bostock K A	25,817	
Bot J C	24,286	154
Boteju K I	37,980	27
Botsford K P	21,736	
Bottle E	23,326	
Bottle H R J	23,344	
Bouchard J W	21,714	
Boudreau A E	3,374	
Boudreau J J	22,847	
Boughey H J	15,005	
Boughey W S	30,132	565
Boulanger W R	3,553	
Boulega H	22,399	
Boulton D	28,468	3,240
Boulton W J	4,271	
Bourassa M E	10,311	27
Bourchier D F	34,557	1,275
Bourgeois C K	1,496	
Bourgeois F I	22,949	2,072
Bourget J M	23,025	319
Bourget M A	16,071	
Bournazel J A	21,563	32
Bourque G	20,947	137
Bouthillier A R	6,403	
Boutilier L F	20,920	
Boutwell D G	29,499	
Bouwknecht J R	18,077	
Bowen D R	24,001	123
Bowen N F	21,334	3,153
Bowers D R	28,133	1,492
Bowes A E	25,269	1,776
Bowie R B	22,205	
Bowker G	15,754	
Bowlby V A	31,304	
Bowler P R	24,339	
Bowling B H	26,265	
Bowman M E	14,614	285
Boxem J	21,310	
Boyce B A	814	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Boyce G W	27,227	700
Boyce J A	21,838	
Boychuk F W	24,260	
Boyd C A	22,158	
Boyd K C	20,633	
Boyd L C	36,733	240
Boyd S R	23,588	
Boyd T J	4,573	
Boyden C R	24,817	100
Boyer H H	21,843	
Boyes D R	22,910	
Boyes F	13,102	
Boyko V S	20,968	
Boyling J A	20,466	
Braacx A	23,616	
Brackett H D	21,495	
Bradasch M	17,449	
Brade P L	18,797	464
Braden M J	16,579	583
Braden N E	21,889	
Bradford I D A	21,420	
Bradford L E	21,392	
Bradford M A	20,963	
Bradford S L	23,202	
Bradley J	21,876	
Bradley K S	22,502	
Braida L O	21,367	
Bramah W C	20,944	
Branca P J	17,844	
Brandel J P	22,742	
Branden R L	21,313	
Brandon K R	23,575	26
Brandson K M	23,938	156
Brandt R F	24,791	443
Brard D J	22,611	279
Brasch A W	24,023	
Bratt H M	24,259	814
Braun C	24,990	
Brawn C C	23,772	
Brazier B	18,001	
Breakwell N	21,029	
Brecknock M H	21,958	301
Brekke N B	24,480	
Bremner H	23,216	2,275
Brendemuehl B	9,033	
Brenner E F	25,172	
Brent K W	15,342	
Brenton E M	30,468	98
Brereton M P	20,978	
Bretecher D	23,952	
Brethour M G	17,579	640
Brett B	12,887	76
Brett J D	20,841	
Brett P H	47,739	3,293
Brett R G	20,811	
Breurkens D K	5,253	
Breurkens H J	43,887	3,565
Brewer A J	24,985	
Brewer G P	21,698	
Brewster T	18,583	124
Brian J I	21,937	
Brickwood C H	21,716	
Bridge R A	9,996	
Brietzke M J	22,645	
Brigden R E	6,041	
Briggeman L F	21,911	
Briggs T A	11,886	
Briglio J	26,813	
Brillinger C D	18,015	57
Brinkworth W M	19,716	395
Briscoe M G G	25,896	
Briskham C R	28,273	
Britch G	21,045	
Brittain D W	23,876	147
Brittain R	3,905	
Britton R	30,917	1,780
Broad G R	21,804	5,938
Broad J B	17,269	
Broadhead K W	9,773	
Brock J G	24,227	2,408
Brock R C	9,365	
Broddy L A	56,329	11,580
Broderson A	20,796	
Brodie J A	22,031	5,479
Broekhuis G M	24,341	88
Bronson C L	547	
Bronson G R	12,083	220
Bronson L	17,607	24
Brookbank K G	20,976	340
Brooke W S	20,909	91
Brooks D J	26,182	
Brooks D T O	19,742	
Brooks E C	26,140	21
Brooks J C	29,611	1,152
Brooks J C	21,654	
Brophy T	21,183	
Brosnikoff C N	21,004	
Brosseau H	20,655	
Broughton R E	29,563	279
Brouwer R A	1,088	
Brouwers E F	19,678	
Browell R V	24,835	3,836
Brown A	20,210	
Brown A C	46,428	8,567
Brown A C	43,628	2,087
Brown A N	25,263	
Brown C L	21,446	2,853
Brown C W D	25,279	
Brown D	21,848	64
Brown D	19,989	
Brown D E	29,472	
Brown D K	25,143	1,317
Brown D R	22,015	270
Brown D W	22,291	250
Brown E D	2,236	409
Brown F T	34,512	311
Brown G L	16,752	
Brown H R	12,174	
Brown I C	34,105	120
Brown J C	22,325	
Brown K J	22,986	
Brown L	4,381	159
Brown L G C	29,555	
Brown M	32	
Brown M E	35,204	2,021
Brown N E	22,506	
Brown R	17,391	
Brown R A	22,758	
Brown R A	19,301	1,094
Brown R A	23,314	2,785
Brown R D	2,976	
Brown R F	21,836	
Brown T S	19,732	
Brown W A	20,242	
Brown W N	10,140	
Brown W R	21,469	
Brownhill R H	21,809	943
Browning L J	17,556	
Brown-John J W	23,824	
Bru C J	20,749	
Bruce G M	20,627	
Bruce J R	1,274	
Bruce J W	17,778	
Bruce W J	20,254	10,235
Brugger M W	30,121	
Bruhn R L	23,286	418
Bruhs A A	22,646	454
Brulotte R M	17,509	
Brummell S D	20,121	1,273
Brune R B	26,861	240
Brunn R D	1,649	
Brusch L C	19,756	
Bruton G B	20,845	
Bruun T A	23,805	
Bryant D H	22,537	
Bryant H W	20,986	
Bryant J	21,238	1,211
Bryant R J	19,593	
Bryant T R	21,523	
Bryce A G	11,199	7,219
Brydges S D	30,006	175
Brydon J P	18,448	
Bryson S G	24,829	51
Buan A M	6,250	
Buchanan B C	21,243	
Buchanan D A A	2,202	
Buchanan R G	29,567	1,440
Buchanan R J	22,041	
Buck B E	22,561	
Buckel A W H	26,156	2,014
Buckham B R	26,160	1,029
Buckle D C	24,880	73
Buckle J L S	46,445	2,358
Buckley A C	25,578	
Buckley D A	27,853	74
Buckley J J	24,662	
Buckley M C	28,837	360
Buday M F	8,512	
Budd E H	12,645	
Budd R	24,290	
Budden W A	42,588	5,768
Budvesel J	25,402	
Budzko F	27,778	346
Bueckert R L	22,640	
Buettner R H	42,290	13,441
Buhler J E	21,987	
Bukkos A	26,418	
Bulach B	24,290	
Bulk A S	15,423	
Bulk M A	23,903	
Bull K G	20,997	
Bull T J	4,053	
Bullard J R	29,019	627
Bullen A W	21,574	
Buller J B	8,054	
Bullivant L G	30,611	
Bullock D K	20,821	
Bullock J S	28,198	
Bullock L	5,757	
Bulman J W	24,964	
Bumstead P L	31,349	
Bunce H	22,728	
Bunce J L	16,165	
Bunce T	26,218	505
Burdett R E	20,564	
Burdikin D C	20,533	245
Burdyny D M	19,655	
Burechailo Z A	27,299	405
Burger S	6,093	
Burgess D A	16,487	
Burgess H D	14,301	
Burgess R O	26,490	427
Burgess T J	29,388	3,373
Burgoyne S F	21,961	
Burke R F	19,672	
Burkholder R D	20,858	
Burnett H J	21,611	4,410
Burnett R F	32,147	6,353
Burns D C	40	
Burns D W	2,558	
Burns F V	23,227	
Burnstein S R	18,203	
Burroughs I	28,270	
Burrows R G	38,016	
Burt S G F	28,894	129
Burtch J S	22,003	411
Burton A M	15,764	
Burton E A	2,911	
Burton R R	24,128	33
Burton S	25,305	11
Burton T G	20,177	
Burtwell D I	13,851	
Busby D R	20,712	
Busby R	25,510	
Busfield A	23,667	717
Bush A	14,630	9
Bush A E	2,715	
Bush W F	21,202	
Buskey I	6,659	
Busler N H	20,439	
Buss C A	6,007	
Busse N W	15,289	4,480
Butler D B	33,587	223
Butler J A	12,086	3,665
Butler M F	25,376	6
Butler-Cole A C	19,847	28
Butterfield E G	29,717	396
Buydens D R	1,606	
Buysse M J	21,685	53
Byer L J	15,061	7
Byers D L	43,137	2,080
Byers R R	10,571	5,004
Byhre R F	21,973	
Byng D	20,675	1,192
Bynuck J J	39,298	
Byrd W A	21,435	39
Byrne P U	33,618	367
Byrnell B R W	814	
Bystedt T M	16,406	
Cade G F	21,163	
Cade R G	25,549	79
Cadrin K L	10,424	
Cadwallader D E	1,439	
Cadwell G	22,022	190
Cahoon G S	3,374	
Cahoon R Y	23,909	
Cail M J	29,046	
Caillet D M	19,014	
Cairns S W	22,409	
Cairns V N	18,947	50
Calbick W B	22,104	
Calder A W	17,947	3,557
Calder W L	37,637	
Calder W W	18,445	
Caldwell A R	22,899	409
Callaghan A F	23,930	
Callaghan J R	39,639	7,415
Callahan A H	5,865	
Callander G W	22,690	6
Callander K	21,010	
Callard J E	7,855	
Callaway J A	34,211	536
Callbreath M A	25,373	
Calnan H L	19,540	
Calver S G	1,659	
Cambrey J A	43,863	791
Cambridge L M	20,384	105
Cameron D	36,891	549
Cameron E M	17,306	
Cameron I D	20,814	
Cameron I R	16,524	26

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Cameron N E	11,181	
Cameron R B	17,093	
Cameron R G	22,450	
Camilli G H	25,409	4,729
Campana R A	21,461	
Campbell A A	22,036	
Campbell A R	20,686	
Campbell B L	21,015	
Campbell D B	22,408	755
Campbell D C	20,465	
Campbell D G	20,835	7
Campbell D P	5,962	
Campbell D P	1,383	
Campbell E B	24,122	592
Campbell F R	20,259	
Campbell H J	22,020	
Campbell H L	12,428	
Campbell J C	22,000	
Campbell J D	24,405	2,571
Campbell J L	27,771	
Campbell K J I	4,700	
Campbell L S	23,652	
Campbell M	25,798	5,425
Campbell M R	24,504	
Campbell N H A	24,339	
Campbell R A	25,232	
Campbell R L	8,953	
Campbell R W	27,660	
Campbell S W	23,146	442
Campbell W V	18,978	
Canfield K	28,251	
Cannon A V	14,613	
Capnerhurst R	20,961	
Caravetta S	21,654	410
Carby C B	16,289	
Cardell F	392	
Cardinal G C	20,554	
Carfrae B D	18,189	
Carlick J	9,584	
Carlin R J	5,505	
Carlisle J	21,320	
Carlow N R	21,593	
Carlson A E	23,184	
Carlson B F	25,974	
Carlson E C	22,583	
Carlson E L	19,637	
Carlson G A	8,761	
Carlson N W	20,419	
Carlson P G	27,691	53
Carlson T E	24,546	914
Carlson W C	31,499	
Carlyle S	21,272	12,058
Carmichael B	21,619	
Carmichael K J	24,669	
Carnie H G	26,355	
Carnie I L	21,674	
Carpenter J M	17,971	489
Carr D L	7,427	1,434
Carr G V	25,826	936
Carr J L	19,308	19
Carr P J	63,940	2,177
Carr R	941	
Carr T C	25,302	
Carrelli R	19,962	169
Carrigan A	32,914	30
Carrigan K B	5,079	
Carrington D N	45,520	
Carson D R	20,038	1,120
Carswell D	25,200	
Carter D	36,448	213
Carter G D	22,699	
Carter H N	23,091	
Carter T F	22,587	66
Carter V	24,190	
Cartie C T	23,634	
Cartie H R	24,314	
Cartwright R	22,025	
Cary W O	25,655	1,608
Caryk S	16,387	
Caryk W J	27,489	1,075
Caseby G G	9,553	
Casemore B W	24,992	17
Casey R P	24,130	103
Cass E P	6,851	
Cassell D M	25,272	
Cassell R A	20,864	
Cassidy R T	25,163	
Castrucow M A	20,415	
Castrucow M P	31,857	
Cattoe D E	21,123	
Catterмole A	17,617	
Catton L M	11,924	
Cavanagh R J	26,481	
Cavanagh E	18,834	
Cavin G A	35,661	362
Cayer J P	22,569	
Ceasar J J	9,376	
Centanni F	20,254	
Centanni L	20,456	
Cervello R	19,274	
Chadbourne G	28,302	
Chadsey B D	22,599	218
Chadwick L E	16,597	41
Chadwick R	29,577	
Chadwick R J	37,930	
Chaffee R D	31,590	
Chalmer T D	9,615	135
Chamberlain A W	23,651	61
Chamberlain D N	21,701	2,784
Chamberlain N W	23,938	384
Chamberlain R	5,823	506
Chamberlain T R C	22,954	
Chamberlin C K	21,191	
Chamberlin H F	20,809	
Chamberlin P	15,394	227
Chambers B L	1,664	
Chambers D G	21,737	
Chambers F O	32,893	196
Chambers L C	15,333	
Champion S E	4,266	
Chan N	3,208	
Chandra S	25,281	1,206
Chang W	18,907	
Chanton M C	4,163	
Chapman A W	23,050	
Chapman H	17,553	
Chapman K W	5,376	
Chapman R A	27,624	1,244
Chapman R L	39,598	4,021
Chapman S	3,286	
Chappell W D	37,274	3,298
Chapran P	29,904	
Charbonneau L E	1,511	
Charbonneau T	1,068	
Charest R	7,525	
Charette L F	20,431	
Charlesworth J F	23,548	173
Charlie L B	20,733	
Charlton J R	20,594	
Charlton W C	19,106	
Chartier M N	20,856	531
Chase B E	21,338	
Chase B E	18,064	
Chase L	22,134	433
Chase R J	24,876	312
Chaster G J	21,892	
Chater D W	24,324	19
Chatham C J	20,585	189
Chatt C	16,213	268
Chatterton K	29,688	
Chauhan J W	22,763	
Chennells E L	20,478	
Chenoweth J J	24,489	479
Cherbo R P	22,669	329
Chernenkoff T	23,396	514
Chernoff W	6,995	
Cherrier M J	15,395	116
Chervenka T C	21,915	
Chester H D	20,971	3,965
Chester H R	24,620	3,161
Chestnutt S	9,398	
Cheveldeaw A D	17,949	
Cheveldeaw W	30,809	
Chiang C	29,676	919
Chiarotti T	22,141	1,325
Chiasson E C	39,160	291
Chief J	2,882	
Chignell G L	25,090	
Chimko M	13,861	
Chingee S	814	
Chisholm A B	16,529	
Chisholm D	43,863	6,999
Chisholm D B	21,763	
Chisholm R	13,837	
Chiu P K	21,638	5,442
Chok M	17,643	
Chong M	13,213	5,100
Choquette M M	21,630	138
Chou R K S	35,274	907
Chow J	25,017	
Chow W C K	31,139	188
Chown D P R	5,657	
Chown R K	21,343	363
Christen K	14,634	
Christensen P G	25,570	
Christensen S C	37,035	4,736
Christiansen K	10,660	
Christianson D	26,722	812
Christie T J W	21,516	894
Christy T C	22,244	
Chrystall R A	23,230	
Chudik W	21,872	
Chupa B	23,057	1,460
Chupa R E	23,059	3,310
Chura D J	26,804	
Church G R	25,263	363
Church J E	16,192	
Church N C	25,895	5,127
Churchill D W	21,120	
Churchill L J	35,164	656
Churchill T D	24,406	
Chursky T W	12,071	
Cibelka P	23,120	
Cira L J	21,044	
Clair A	7,857	
Claiter J A	24,599	
Clandening A J	38,171	4,022
Clapp F A	30,910	1,779
Clapton J	8,370	2,507
Claridge W R	19,808	
Clark A J	8,839	
Clark D A	15,009	
Clark J B	28,072	501
Clark J H	25,513	11
Clark J P	33,768	779
Clark K W	18,558	
Clark M S	7,281	
Clark P S	20,572	7
Clark R B	1,001	
Clark R H	21,548	
Clark S D	18,182	
Clark T A C	24,789	52
Clarke B I	18,138	
Clarke C P	23,111	
Clarke D A	5,962	767
Clarke D S	33,859	
Clarke F S	654	315
Clarke J W	17,173	
Clarke K R	5,060	
Clarke M A	4,895	
Clarke R	21,275	
Clarke R	22,431	
Clarke R D	25,584	
Clarke R D	20,603	
Clarkson D C	655	
Clarkson R	20,758	61
Claughton I R	22,001	
Claussen D	7,534	
Claussen T J	29,776	
Clavier I E	2,674	
Claxton L G	22,505	
Clay A	13,768	
Clay D W	33,984	1,155
Clayton L M	9,766	4
Clazie J C	9,272	24
Clearwater D N	1,469	
Cleary B A	23,983	91
Clement K A	22,152	
Clements A	20,730	
Clements R J	272	
Clerke M J	20,925	
Cleve W	29,951	
Cleveland F	23,226	
Cline D B	25,020	820
Cline K E	23,257	183
Cline R M	27,281	
Clouthier S	9,439	
Cloutier D L	209	
Cloutier T A	20,789	
Clovis R W	29,886	1,409
Coates J F	29,236	
Coates M	27,852	212
Coates W R	25,811	707
Cobey E H	36,852	
Coburn K C	19,445	
Coburn M L	23,013	
Cochran J	1,337	
Cochrane R M	23,119	
Cocker T J	520	
Cockerill A C	23,947	
Cockroft E G	10,511	1,836
Codrington E L	23,828	
Coe O G	23,289	
Coe R W	21,387	
Coelho J M	19,001	
Coffey R E	22,897	
Colak M	16,405	
Cole D	19,370	
Cole D M	15,633	
Cole J V	23,347	825
Cole R M	24,465	65
Cole S	16,357	
Colenso M N	23,344	
Coles R	4,019	
Colgan D V	21,961	
Collard L J	14,663	
Collen D G	211	
Colliar G S	23,558	2,990
Collicott A	23,980	
Collier C E	23,449	
Colligan G	28,073	205

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Collington J A	21,800	650
Collins A P	19,091	
Collins G D	20,515	
Collins H	24,281	
Collins J W	22,410	
Collins R	7,481	
Collins R S	21,666	1,458
Collinson R C	22,278	
Collison M D	21,424	
Colter M	7,368	37
Colussi J G	20,318	
Colville C W	20,067	1,940
Colville J C	1,614	
Colville M J	11,799	
Colwell H L	23,842	
Combe R A	12,827	65
Combs L A	15,123	106
Comeau J M	35,648	
Comeau M J	21,987	
Comeau N D	6,952	
Comer J H	30,303	369
Comer K	1,200	
Compagna A	24,063	69
Compton A J	34,682	229
Compton E H	25,306	
Compton L D	18,179	130
Conlin R M	16,125	
Conlon P L	20,647	99
Connah A	24,491	
Connolly R J	21,912	
Connor P	24,492	151
Conseiller C F	41,515	
Constable M G	968	151
Constantinescu L	17,930	
Conte G	2,904	
Conway R G	21,669	89
Cook D A	22,970	
Cook G L	20,766	
Cook J C	20,163	
Cook K H	8,308	
Cook L D	22,439	
Cook L M	17,564	131
Cook P L	21,261	
Cook S L	1,588	
Cooke D	18,491	
Cooke K C	4,592	68
Cooke W A	21,461	53
Cooke W H	30,227	893
Cool S D	2,606	
Cooley R A	21,373	
Coombes E R	7,312	982
Cooper C A	21,027	
Cooper G D	27,561	
Cooper M	10,020	
Cooper M W	23,291	
Cooper R F	21,065	
Cooper T H	20,215	
Cooper W D	11,640	301
Copeland A	16,157	
Copeland C E	23,635	62
Copeman J	17,201	18
Copland C	20,637	212
Copley J C	31,446	
Coppin C A	13,756	
Coppin C M	25,153	
Corak R M	15,886	
Corak W	25,444	
Corbett R J	21,732	
Corbin W R	16,671	
Corder R J	24,041	852
Cordingley A	27,920	
Cordsen S	24,549	
Corey R E	28,822	
Corke D L	36,494	54
Corlett A J	24,426	
Cormier J A	20,937	342
Cornish E A	18,579	
Cornish F W	22,521	
Cornock A A	23,065	
Corriveau P P	26,251	506
Cosens G M	22,545	504
Cosman E A	24,934	84
Coss M E	8,120	
Cossentine L M	22,117	
Coster O C	24,564	25
Cote J E P	24,440	4,320
Cote P L	3,305	
Cote S	16,844	
Cotes J J	23,374	
Cotton W L	4,410	
Coughlan R J	25,780	
Coulson J C	26,614	4,112
Coulter D R	25,295	135
Coulter F A	26,418	
Coulter K M	4,657	
Coulthard B J	1,955	
Coupe H F	44,040	1,418
Coupland M	29,257	
Cournoyer J E	7,114	
Courvoisier L W	23,497	
Cousineau P J	23,326	
Coutlee O F	21,576	
Coutts D	18,219	
Coutts T L	15,312	
Coutts W J	19,509	7
Coutu D P	24,261	3,405
Covey H A	26,587	600
Cowan W A	8,028	
Coward G	31,412	26
Cowburn I R	22,527	42
Cowden S T	5,247	73
Cowell D W	20,542	
Cowen R C	20,724	205
Cowie G H	24,626	
Cowland F	3,325	
Cowles N H	25,735	
Cowley L E	23,229	
Cowley R W	22,737	123
Cownden A R	10,605	201
Cownden E M	18,344	531
Cox C	1,584	
Cox C J	23,043	795
Cox J A	29,182	940
Cox M E	28,545	
Cox R	20,663	
Cox R K	37,399	
Coyle J D	7,592	2,231
Cozzi S S	7,245	
Crabbe R R	20,247	
Craddock J N	38,905	1,053
Craig B J	23,006	204
Craig G R	21,420	
Cramer W	24,364	
Crane S	2,158	
Crate D L	25,528	676
Crawford A E	21,387	
Crawford B A	15,901	125
Crawford B B	22,945	65
Crawford G C	26,074	
Creber J L	1,583	
Creed N A	24,253	409
Creed R L	32,900	
Crenn J O	26,411	
Cress W	999	
Crider J R	31,430	1,355
Crispin D J	28,821	
Criss P R	30,266	
Cristofanetti R T	21,386	
Crivea K B	29,300	124
Croft L E	47,503	525
Crombie B	472	
Crombie G A	17,890	
Cronk N	20,975	
Cropley C H	15,445	
Crosby D	13,173	
Cross D M	21,352	
Cross P M	6,029	
Crossan B	8,467	
Crossley R M	24,245	
Croswell H H	16,880	
Crothers S	21,352	
Crothers W	17,685	
Crowston E M	9,034	
Crozier R	24,676	8
Cryderman A D	30,219	1,838
Cryer J L	1,315	
Crysler S M	1,085	
Csaki F	14,547	
Cubitt W J	20,665	366
Cucksey J K	30,161	
Cudmore D G	26,615	
Cudmore K	9,379	
Culbert L O	12,199	
Cullen G J	7,717	
Cullen K I	29,535	
Cullen R L	23,909	9
Cullinane H R	14,135	
Culling D	28,060	705
Culp C W	22,461	1,098
Culver J D	21,036	
Cumming T J	14,111	105
Cummings E E	39,553	1,229
Cummings J	33,964	1,168
Cummings K A	24,306	353
Cummings K M	8,601	
Cuncannon M L	2,438	
Cunliffe D S	33,777	3,232
Cunningham D M	13,204	
Cunningham D R	24,768	352
Cunningham H B	37,268	201
Cunningham H G	39,169	49
Cunningham R A	19,139	
Cunningham T	22,612	
Cupp M E	2,526	
Curiston J R	24,880	646
Curiston K A	24,454	
Curley M	4,011	
Curr W	21,128	
Currie D S	24,808	
Currie E H	5,300	73
Currie J R	17,975	
Currie V A	19,962	1,710
Currier P J	22,258	
Curry G	22,749	
Curtis P	19,288	
Cushman F A	20,731	
Cusworth T	16,972	
Cutforth D W	19,244	
Cutler D J	23,118	
Cutler P W	33,742	127
Cutrell D J	16,786	
Cutt S	40,233	2,316
Cutting K R	28,357	3,448
Cwikula W A	9,491	
Cyr G A	4,565	389
Cyr I E	24,415	
Cyr L M	24,444	
Cyr M I	24,740	674
Czaban S L	18,211	7
Czech J P	18,690	69
Czernicki J T	20,251	
Dacey W D	1,001	
Dacre B L	15,470	
Daenckaert B R	31,766	113
Dagasso J A	20,783	
Dagenais M Y	38	
Dahl P H	31,133	4,890
Dahle M	6,345	
Dahling B E	3,950	
Dahlstrom C H	21,314	
Dainard G C	29,995	
Dainard S R	22,003	
Daku L M	52	
Dalby P	16,761	
Dale J T	23,251	
Dale W A	621	
Dale-Johnson S M O	1,390	
Dalpre R R	25,849	6,154
Daly J M	21,335	2,875
Dalzell M G	23,504	
Damgaard G	33,145	2,117
Dance G	23,399	
Danczak D K	9,448	
Danczak H	27,237	
Danczak M H	21,027	226
Daney K E	23,250	
Daniels B R	29,975	1,015
Daniels C O	158	
Daniels O R	23,306	
Daniels R M	22,041	
Danielson D A	22,090	
Danielson M W	23,123	
Danielson W C	16,950	77
Danlock T L	1,667	
Danshin M	15,844	
Daoust D G	24,658	
Daponte D B	21,502	
Darby C G	4,575	
Darby R O	34,692	216
Darin M D	8,193	
Darling G A	24,359	1,171
Dash E K	29,565	
Dash R K	42,706	6,786
Dasnieres P V	38,395	
Datene W	655	
Daub K H	24,602	
Daubner M L	18,237	
Daulin M	7,529	
Daumont D	3,232	
Daunes A R	23,870	
Daunes W E	24,423	878
David W G	31,521	
Davidoff F	19,169	
Davidson A	38,925	469
Davidson D A J	19,270	76
Davidson E P	19,308	
Davidson L	3,289	
Davidson P M	8,557	
Davidson R	13,344	65
Davie H J	3,931	
Davies B A	23,077	
Davies C S	24,727	
Davies E G	22,099	
Davies G R	11,391	
Davies H G	23,806	
Davies P A	21,322	408
Davies P E	33,627	
Davies S R	33,224	525
Davies T	20,488	
Davies W V	3,478	
Davis A L	26,463	48

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Davis E C	20.656	
Davis E R	20.471	28
Davis G J	24.506	14
Davis J	19.230	75
Davis J E	17.851	
Davis K C	35.859	
Davis K D	29.223	93
Davis L	20.776	
Davis L	17.986	
Davis L	11,776	1.639
Davis L A	4.554	
Davis L B	22.678	
Davis L G	43,684	69
Davis P A	19,171	41
Davis R D	20.209	
Davis S L	1.142	
Davoren R A V	7.842	62
Dawson B	16.611	
Dawson C A	17.466	7
Dawson C R	20.542	381
Dawson G G W	24.301	
Dawson W D	26.139	
Dawson W G	34.172	303
Day B D	27.524	2.449
Day D J	22.273	
Day M D	19.073	
Day N A	17.800	93
Daykin D W	25.874	
Daykin N W	25.717	1,106
Dayus S	22.471	
Deadmarsh W A	22.111	
Deak W	27.608	
Deakin B J	28.583	171
Deakoff G M	21.827	54
Dean B	21.817	
Dean P J	29.738	
Deane G J	21.311	20
De-Boer L J H	48.654	1.719
Debalinhard E B	20.323	135
Debartolo A A D	21.425	
Debolt L A	27.088	371
Debruin B	27.741	
Debruin W	23.634	
De-Corte B G	24.339	
De-Craene R R	23.006	
Decker D S	8.673	
Decker S A	20.605	
Decker W T	24.705	4.035
Decook D F	20.968	
Decraene R	21.370	
Dedels B	24.629	
De-Graaf A C	23.644	
Degner J S	22.895	
Degoey J	7.382	
Degovics S	26.355	6
Degraaf W	11.342	
Degraff R G	27.529	11
Degrosbois W J	1.977	
Deguglielmo D	1.026	
Deikoff J J	15.032	2.657
Deklerk W	21.811	
Delainey D L	26.427	
Delcourt B A	23.962	249
Delcourt H A	23.883	229
Dell R K	29.696	149
Dell W E	23.353	
Delong R C	24.268	
Delorme A	30.479	
Delorme D W	12.172	598
Delucry D M	21.088	
Delyea H	27.472	2.708
Delyea L A	18.975	2.206
Demers G	1.665	
Demers R A J	20.046	350
Demers R W	20.881	395
Demeter J M	22.751	
Demmitt A R	12.888	
Demoissac M L	21.158	243
Dempster B J	22.848	
Dempster R J	29.490	638
Den-Hoed B	24.016	
Denham M L	2.525	
Denisoff N	22.404	
Dennill E C	20.564	80
Denomey J W	23.570	490
Denomey R	20.216	475
Dent T A	26.689	191
Dent W H	25.694	5
Denton H L	32.386	
Der G N	30.112	
Dergousoff W	12.015	
Deringer C J	2.845	
Derkatch J L	24.779	1.821
Derksen H	24.570	
Derlago P	609	
Derosa J A	16.053	
Derrick J A	19.632	
Desautels T M	28,199	
Deschamps J W	8.208	
Deschenes B A	1.451	
Descoteau R M	19.120	
Desimone A G	29.136	441
Desjardin W J	25.203	
Desmarais L A	11.707	
Desmeules D R D	27.989	
Desrochers H M	9.288	
Desrochers R L	8.579	
Dettwiler W D C	21.612	
Deutch J L	34.838	
Deutch M	655	
Devaney R D	20.548	
Deveau C L	17.816	
Deveau R D J	20.412	
Devine S	561	
Devito L	3.710	
Devlin D	7.306	
Devlin W F	20.758	
Devuyst W J	26.369	4.251
Dew D C	26.140	
Dew N J	22.029	
Dew R J	21.755	105
Dewhirst C A	21.366	
Dewolf R A	2.376	
Dewolfe M S	2.582	
Deyaeger A R	45.827	840
D'Hondt C J	22.392	1.578
Dhami D S	24.391	
Diakiw S J	16.287	
Dicaire G	12.623	
Dicamillo R	19.855	
Dick D J	29.435	834
Dick G C F	12.637	
Dick J	3.954	
Dickerson L L	8.802	
Dickey R A	30.498	
Dickie M J	17.014	
Dickie N G	25.986	121
Dickie W F	34.131	42
Dickinson R G	866	
Dickinson R L F	12.068	69
Dickson G E	21.607	
Dickson R C	7.796	
Didrich M G	21.709	712
Diebert D R	16.101	243
Dieno E	24.320	138
Dieno W W	23.601	
Diesing D L	22.585	107
Diewert A C	21.686	
Dignan L R	28.157	
Dillabough W A	22.902	
Dilling W E	21.612	
Dillman J	862	
Dimock A C	37.270	1.603
Dingwall R H	24.284	
Dinsdale H	21.887	
Dionne F J	24.401	
Dircks B V	1.582	
Dircks H W	13.863	2.584
Disher D J	23.654	361
Dishkin N	14.480	
Distasio G	531	
Ditrolio M	12.470	
Ditto R O	21.870	
Diwell C A	10.522	
Dixey S J	5.664	
Dixon A C	18.175	975
Dixon D E	8.760	
Dixon G L	32.887	
Dixon K W	22.158	
Dixon R H	35.361	1.529
Dixon R N	24.971	
Doan B J	20.102	
Dobie D	11.814	
Dobson D A	26.465	
Docksteader W D	22.529	
Dodd R R	31.138	
Dodd R W	32.338	
Dodding R	22.609	
Doddridge W J	40.736	3.120
Dodds B E	24.972	
Dodds E N	28.334	4.360
Dodds R E	26.021	508
Dodge C H	33.224	1.778
Dodge G W	38.397	405
Dodgson H	7.288	
Dodman O R	23.463	
Dodsworth D F	31.740	
Doebert R A	22.072	
Doege D F	22.298	
Doerges B	11.279	
Doherty L	21.600	
Doidge D J H	24.009	
Doll K L	1.095	133
Dollemore E D	24.045	
Domay K E M	21.964	
Dombrowski C	13.419	
Domeij M R	34.026	
Donald J R	20.860	
Donald M A	22.764	381
Donaldson D	7.039	
Donaldson D J	27.422	
Donchi V R	22.221	713
Dondaneau N L	25.600	
Donders J J	1.903	
Donkersley R J	26.930	438
Donnelly A F	20.985	
Donohoe B W	2.547	
Donovan L B	32.652	26
Donselaar G	9.867	
Doodson P J	22.959	97
Doody R M	20.605	
Dool W F	1.026	
Dorman G M	20.456	
Dorr L M	22.971	25
Dorsey D	20.291	
Doucette G R	10.984	
Doucette N J	18.835	
Doucette N L	25.415	
Doucette W W	23.574	243
Dougan B F	23.054	
Dougan J G	31.106	
Dougans D M	16.527	
Douglas E E	19.755	
Douglas E F	26.147	
Douglas G E	29.019	
Douglas J	28.094	7
Douglas J V	17.859	
Douglas K P	22.060	272
Douglas L N	40.397	
Douglas-Tourner K	21.675	206
Douillard R A	22.278	
Dove S A	7.933	
Dow E	3.140	
Dowler L V	24.006	2.965
Downer F S	30.209	
Downing G E	27.422	86
Downs D T	3.920	
Doyle C E	24.394	
Doyle D J	21.325	66
Doyle D P	56.849	8.865
Doyle G W	158	
Doyle I	4.955	418
Doyle K R L	13.474	19
Doyle M J	21.485	343
Doyle M M	17.886	
Doyle P C	6.207	73
Doyle R M	9.712	
Doyle W D	18.602	73
Dozzi B A	17.774	
Drader D F	20.850	
Dragan G J	26.551	
Drake H A	18.126	65
Dramstad J	24.334	656
Draper B C	32.493	769
Draper E	21.389	
Draper S D M	4.097	
Drefko S	21.629	819
Dreher A M	21.905	
Drew D R	18.786	66
Driemel O W	6.478	
Drinkwater S J	21.587	
Driver G J	20.283	
Drolet D M	3.188	
Drumheller K	1.003	
Dryden T E	24.525	
Dube A E	25.688	
Dubeau G J	22.425	
Dubois D A	18.006	1.079
Dubois W A	26.602	141
Duddy F	21.282	317
Duddy M F	24.543	370
Dudley B I	20.726	6
Dudoward R H	1.224	
Dueck V C	7.847	
Duerksen J W	24.940	1.516
Duffey P B	27.390	
Duggan H L	25.552	1.062
Duguay M F	25.191	
Dulay R S	22.640	
Dumas R G	18.623	
Dumesnil J L	888	
Dummett F R	24.974	1.783
Dummett W J A	21.977	18
Dumont J P	6.157	
Dunbar B	27.375	370
Dunbar D A	19.279	
Dunbar J F	29.975	
Dunbar J P	23.797	
Duncan D R	24.245	5
Duncan J	15.291	
Duncan J	3.997	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Duncan L	20,740	
Duncan P J	22,555	
Duncan R W	16,183	
Duncan S E	14,380	
Duncan W J	7,164	
Dunn G C	17,048	
Dunn K J	8,032	
Dunn P S	46,384	7,294
Dunn R S	7,197	
Dunn S L	19,332	185
Dunsmore G B	26,582	
Dunstan W	21,800	
Dupas R R	31,560	1,002
Duplisse J V	1,342	
Dupuis C A	24,308	
Durant J H	27,407	
Durant J H	19,868	7
Durk T R	23,276	51
Durk W	20,180	
Dusenbury R W	23,971	
Dussault R	24,429	454
Duteau B E	26,590	502
Dwyer B E	3,861	
Dwyer T W	31,819	827
Dyble J A	24,388	
Dyck C G	25,314	
Dyck D	23,333	
Dyck D M	26,167	
Dyck D N	22,281	
Dyck H D	20,816	
Dyck N E	22,487	1,014
Dyck P	20,795	
Dyck P	20,699	
Dye K J	8,250	
Dyer C M	19,043	
Dyer L	20,952	278
Dyer L O	15,765	
Dyer M W	24,849	180
Dyer R	28,403	35
Dyer R W	26,108	
Dyke D B	254	
Dyke D E	31,143	502
Dyke N J	17,032	27
Dykhuizen R A	16,911	
Dykhuizen R M	23,775	2,625
Dykstra F L	16,343	200
Dykun R	17,878	
Dyson R E	41,421	862
Dzamka F	77	
Earl D S	1,001	
Earl F	21,246	
Earl G D	21,724	
Eastcott I M	23,909	
Eastick E G	38,940	
Eastick J C	18,324	100
Eastman B W R	44,244	762
Eaton G D	8,758	
Eaton J	16,470	
Eaton K J	14,039	
Eaton P	14,157	
Eckert A	14,585	
Eckert T J	4,191	
Edelmann N	24,472	
Edes H E	23,526	
Edgar A R	15,568	740
Edgar J L	18,524	
Edgcombe S E	34,510	521
Edge J W	24,671	
Edgecombe C G	22,953	149
Edgren B R	10,103	
Ediger W H	23,906	
Edmondson J	2,200	
Edmunds K D	18,473	1,766
Edvardson A T	6,671	
Edwards D A	25,782	42
Edwards I J	22,154	
Edwards L	4,525	
Edwards T D	27,889	
Efonoff M	21,898	
Eftodie P A	25,747	32
Egan J K	21,883	
Eggen D E	22,205	
Eggen L	20,383	
Eggie P E B	24,926	
Eggleston F	14,832	
Egolf C J	29,800	2,362
Eheler F A	20,995	
Ehl A	10,029	65
Ehlert R	19,153	
Ehm J	26,073	845
Ehmann R H	20,889	
Eickhoff J C	21,121	
Eide W G	10,965	
Eisan M A	21,907	93
Eisenbuth G R	19,271	134
Eisner L W	19,465	
Ekman R	22,794	

	Salary $	Travel $
Ekstrom L H	26,161	
Elasoff N	22,677	
Elcoate J F	26,137	
Elcoate P	2,951	
Eld M M	32,016	852
Elder D A	8,734	
Eldridge B L	21,493	
Eley A G	16,976	
Elford L	10,121	
Elgert M W	865	
Elgie B O	26,567	264
Elgie R	21,466	
Elia E F	19,819	
Elias J	22,375	
Elkins R	14,361	
Ellicott K J	21,898	2,227
Elliot D G	25,086	148
Elliott A E	10,826	
Elliott G	26,517	1,166
Elliott R W	25,227	
Ellis R W	44,110	5,736
Ellis R W	31,565	
Elmont P D	8,387	
Elston K L	16,354	
Elston M G	64,561	6,552
Ely M S	25,408	
Embree J M	23,517	147
Emerson H	34,222	
Emes H L	24,733	
Emes R W	21,455	
Emmerton V	22,083	
Emsland R W	31,294	
Endersby C A	7,840	
Endersby D	25,145	
Engen C	7,765	
Enghnell K G	22,149	182
English L L	26,016	426
English R W	5,274	
Englot E M	2,106	7
Ennals L E	15,271	
Enns J	22,152	
Enns R A	23,420	58
Enns S	20,170	
Ens H	23,709	
Ens T L M	9,716	
Epoch J J	18,980	
Epp P E	4,429	
Epp R C	29,097	
Erfle E E	17,276	
Erfle L J	21,070	180
Erickson B W	22,380	57
Erickson D C	27,069	86
Erickson H P	32,217	
Erickson L	869	
Erickson P M	35,230	6,655
Erickson S E	28,352	
Erickson W	20,838	
Erickstad F	35,343	2,029
Erlandsen H	20,894	
Erlendson R L	20,376	
Esau A	4,877	
Esau J E	18,400	168
Espey C L	19,560	
Esquiro G S	34,514	74
Estey J R	21,580	2,377
Ettel G W	30,266	
Evanisky H T	21,617	120
Evans A G	22,656	
Evans C R	22,435	
Evans G E	23,278	
Evans G M	25,928	
Evans J R	10,477	160
Evans J T	43,441	4,658
Evans L C	24,032	
Evans L P	17,050	4,890
Evans P R	16,497	
Evans R R	22,480	
Evans T M	15,110	42
Evans W L	19,140	
Everest D W	11,734	
Everitt W	20,471	
Evers G	21,567	18
Evison R A	20,320	554
Ewanick J	22,204	
Ewart W A	24,046	
Ewen R	20,726	
Ewing R W	22,180	
Ewings G	22,301	
Ewings T A	28,600	
Eyre W D	24,440	655
Fabick V L	17,015	22
Factora R V	19,156	
Fagan E V	34,227	4,179
Fague D	19,205	
Fairbrother F	26,531	447
Falardeau E J	27,112	12
Falbo R P	25,735	139

	Salary $	Travel $
Falk W	22,359	
Fallowfield C I	27,908	249
Fantuz E E	21,770	
Faragher C F	28,892	
Faris M W	5,441	
Farmer J H	20,873	
Farn M	18,607	1,348
Farquhar R A	23,311	
Farrant B	4,969	
Farrell B R	26,753	3,000
Farrell C M	20,310	624
Farrell E C	8,376	113
Farrell H A	18,648	
Farrell K	6,313	889
Farrell S A	35,847	1,183
Farynuk M S	33,833	
Fast H E	21,447	
Fast K A	5,354	
Fast V	25,167	97
Fasten E O	24,201	135
Fatt R A	5,247	73
Fauchon G J	4,629	
Faulkner F	23,939	
Faulkner F	27,947	558
Favali J P	4,981	1,145
Fawcett F D	17,745	
Fawcett R D	16,392	
Fawkes J L	20,885	
Fay P	25,440	257
Fazan L B	29,066	
Fead K J	19,078	
Fearman H E	27,479	
Featherstone J O	20,549	
Fedorchuk C J	24,623	
Feedham B	17,031	
Fehling R	9,534	
Fehr E	23,710	
Fehr J	21,324	
Feist A	20,265	
Feldinger M A	938	
Fell M	11,023	2,283
Feltren D G	8,150	
Fendick W	23,481	
Fenn J W	24,454	
Fenn P R	2,150	
Fenton D E	21,148	664
Fenwick M S	1,680	
Fenwick R W	25,578	109
Fergus J T	12,504	
Ferguson B E	17,131	
Ferguson B N	15,981	257
Ferguson D J	21,317	
Ferguson D R	21,069	
Ferguson E A	31,091	513
Ferguson J R	25,703	231
Ferguson M T	27,199	
Ferguson R H	11,979	1,639
Ferguson R J	22,579	421
Ferguson W B	21,305	
Ferrabee H M	34,033	
Ferraro L	9,030	
Ferraro L J	22,335	
Ferrier J E	23,936	
Feuz R W	22,990	870
Fieber D F	42,474	1,190
Fiedler D J	25,026	
Fiege H	21,577	
Field F J	23,628	308
Fielder R B	21,587	
Fiessel L C	21,547	
Fife C A	23,485	
Fike A S	39,721	2,776
Filiatrault J C	18,164	
Fillion L M	16,974	
Finden D	18,206	
Finding D P	6,933	
Findlay C A	449	
Findlay W J	735	
Findley J E	23,850	22
Fink A L	10,786	56
Finlayson H J	19,079	
Finlayson P B	13,564	
Finley J A	19,082	
Finnie A A	40,207	
Finnigan P T	22,129	
Finstad P W	25,038	
Firby M E	13,328	2,210
Fischer R M	3,716	
Fish D H	23,093	90
Fisher C H	22,720	38
Fisher I D	1,534	
Fisher K M	19,740	1,024
Fisher R A	35,098	
Fisher S J	22,898	
Fisher W E	19,712	
Fisher W T	21,998	493
Fisk B G	28,120	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Fitchett C F	36,050	621
Fitz-James S P	22,167	
Fitznar W B	3,183	365
Fitzpatrick E D	1,532	
Fitzpatrick M G	20,105	
Fjellner B R	21,724	
Flanders D T K	21,172	
Flannigan W G	21,893	
Flavelle R W	22,730	1,454
Fleet D J	21,383	
Flegel F	23,917	
Fleming D L	17,969	
Fleming G G	23,457	
Fleming K J	21,248	
Fleming L R	24,813	406
Fleming M	16,975	
Fleming P I	24,610	2,296
Fletcher A D	20,138	
Fletcher D A	26,991	315
Fletcher F S R	25,751	
Fletcher J	15,978	
Fletcher S H	13,005	
Flintoft M J	21,608	94
Flockhart V R	24,505	312
Floer H	22,522	
Floren L B	34,524	
Flores J A	23,905	1,185
Floyd C E	2,504	
Flumerfelt J R	11,811	
Flynn B E R	24,383	
Flynn J F	22,747	
Flynn M G	21,483	30
Flynn M P	23,056	463
Foard H G	42,235	404
Foggin R	23,678	
Foggo D W	7,373	
Foisy C R	25,190	
Foisy G A O	22,620	5
Foley R P	32,241	5,203
Folkard L J	22,764	
Fominoff C	22,203	
Fong B L	22,736	286
Fontaine W L	27,809	927
Forbes R H	20,099	
Ford J M	20,818	
Ford R D	27,402	
Ford R R	23,041	
Fordyce J E	24,663	
Fordyce K	15,137	
Forgaard G R	31,579	
Forgie G M	20,767	
Forman J C	23,292	
Forrer P	5,119	
Forrest W R	31,330	
Forseth D	23,045	2,015
Forseth L D	24,465	
Forshner H R	1,200	
Forster C F	22,381	
Forster J N	5,984	
Forsyth B	9,324	
Forsyth D	10,166	
Forsyth D W	21,695	
Forsyth G B	33,221	6,356
Forsyth J F	21,314	6
Forsyth T M	38,340	5,656
Foss R J	15,116	207
Foster D	25,569	1,528
Foster R W	19,080	950
Foster W C	23,562	
Foster W H	26,171	49
Foster W J	11,191	
Fournier E G	18,315	
Fowler C B	25,372	112
Fowler E L	23,357	
Fowler R F	23,027	
Fowler R J	21,727	
Fowler R R	30,951	
Fox A L	35,843	240
Fox G	23,031	30
Fox H	7,199	44
Fradin C E	19,256	
Frame R V	24,563	
Frampton H N	31,089	
Franceschini J L	26,930	
Francis D R J	23,415	1,745
Francis P M	17,175	
Francis R H	17,150	128
Francis S L	21,317	
Frank C M	24,755	865
Frank G G	24,339	
Franklin B E	23,145	
Franklin C B	27,967	
Frankovitch R E	25,714	19
Fransson L S	39,639	5,208
Frasch V J	22,127	
Fraser A H	20,985	
Fraser C A	20,436	
Fraser D T	35,924	1,698
Fraser G L	21,817	122
Fraser L M	21,129	
Fraser R A	12,888	
Fraser T S	25,191	46
Fraser W	28,016	
Fraser W G	26,949	
Fraser W J	23,545	257
Fraser W S	24,942	
Frater W T	22,444	
Frazier M H	26,230	316
Frederick G G	13,643	197
Frederick R G	3,713	
Fredericks P E	18,182	
Frederiksen M A	26,071	
Fredrickson J R	34,052	2,213
Fredrickson R J	21,797	
Freebairn A L	50,674	2,903
Freed R L	22,892	6
Freeman G B	20,339	14
Freeman H J	21,429	
Freeman R B	507	
Freer G L	31,608	20,806
Freer L A	14,728	
Freigang R G	22,011	
French A F	21,137	
French B G	6,097	
French D L	44,439	503
French G	21,608	
French G E	22,854	334
French J M	19,181	
French L C	17,302	
French R J	25,133	520
Frew R B	20,327	
Friberg M P	28,655	243
Friebe C M	23,403	
Friesen D D	16,949	
Friesen G J	22,603	
Friesen H	21,140	747
Friesen K R	21,583	
Friesen P J	6,539	
Friesen T R	1,777	
Friesen W	33,224	31
Frizzi C L	13,206	
Frizzi L S	22,204	269
Froment P P	30,788	218
Froment T	12,478	
Frost C	817	
Froud L M	14,797	
Fru R A R	48,366	832
Fujino N S	22,851	124
Fulk J S	20,759	
Fuller B	20,899	
Fuller C L	22,405	
Fuller E H	19,824	62
Fuller F	22,449	872
Fulton M J	24,963	539
Funk A A	24,383	461
Funk D L	16,977	
Funk H P	24,975	
Futa N	16,750	6
Fyfe F R	17,992	
Gaal F J	19	
Gaarden E B	26,115	
Gabara T G	21,159	
Gabel W G	23,365	
Gable J R H	30,603	197
Gabler R D	31,347	
Gabriel D H M	8,499	
Gabriel F J	19,186	
Gaddes D H	7,421	
Gadsden C A	24,050	
Gadsden L J	19,362	
Gagne D L	22,270	
Gagne J	25,422	
Gagnon B	17,354	3,983
Gagnon J	62	
Gagnon L J	20,854	
Gaines R B	35,293	
Gainor D C	24,631	
Galbraith A V	30,010	8,002
Galbraith G F	33,078	1,299
Galbraith M D	22,095	
Gale G	1,038	
Gale M A	14,695	
Gale T L	29,743	
Gall L A	20,009	12
Gallacher L D	11,505	
Gallacher W S	24,775	734
Gallagher B H	30,302	
Grllagher D	11,348	
Gallagher G	16,397	243
Gallagher J	23,138	
Gallagher K	16,217	
Gallagher K L	23,510	
Gallagher N C	29,498	680
Gallagher S M	23,835	
Gallant D	22,784	1,169
Gallicano D V	24,463	
Gallicano M	3,278	
Gallinger A N	21,889	
Galloway I	1,209	144
Galloway L J	9,637	
Galloway R A	34,848	
Galpin G T	24,033	
Gann G	24,850	
Ganner H H	24,431	
Ganten C D	15,755	
Garay L A	28,591	
Garcia A E	26	
Garcia L	22,028	
Garden W	8,054	
Gardner M D	23,230	
Garlinge A G	42,174	1,382
Garlinge M T	4,064	
Garlinski J N	20,571	
Garlock L A	25,998	4,105
Garneau G G	23,217	
Garneau L	20,699	
Garner D A	3,585	
Garner D F	30,284	192
Garner G A	26,295	
Garner R E	21,720	2,017
Garnham R W	26,860	115
Garrett-Petts C J	23,048	
Garside L E	10,011	
Gatchell M J	15,294	
Gatehouse S	15,103	
Gathercole G D	8,472	
Gatzke C E	19,221	
Gaudreault K B	24,179	
Gaudry G S	287	
Gault G C	33,118	432
Gavin T B	20,374	
Gawiuk R D	18,947	
Gayse W C	23,512	
Geary W H	10,891	
Gebhardt L M	3,582	
Gebhart R J	21,343	1,489
Geddes D E	8,687	
Geddes G S	25,499	4,734
Gee D E	27,062	545
Geernaert D R	33,631	1,316
Gellner M A	2,325	
Genschorek H H	28,636	323
Gentleman H A	21,308	
Gentles D D	35,114	
Gentles H	17,884	
George B S	4,655	
George J H	21,804	58
George K W	22,214	
George R M	3,312	
George R W	24,402	553
George W C	20,139	
George W D	22,489	
Gerhardt J	30,204	287
Gerhardt J B	20,242	
Gerow A G	38,201	
Gerow D J M	29,591	
Gerow H M	25,007	903
Gerrard J D	22,947	238
Gerrard K G	27,918	
Gerstel C L	19,942	
Gerstmeyer R F	19,648	
Gerz R	21,954	
Geshel J F	18,822	
Gesman E S	17,866	
Geuder F A N	20,286	7
Gevers W	20,753	
Geyer W A	24,885	230
Ghani A	21,188	235
Gibault J M	25,863	
Gibb D	22,746	
Gibb R P	25,018	527
Gibbon F A	26,274	
Gibbon G G	30,256	
Gibson A G	31,450	
Gibson B K	20,779	
Gibson C F	36,481	530
Gibson E S	21,665	
Gibson F G	10,397	
Gibson H D	27,574	
Gibson H G	28,242	9,742
Gibson H G	25,707	15,684
Gibson K	23,894	
Gibson R J	9,490	
Giebler E W	24,473	
Giersch G	22,951	
Gies W R	28,899	
Giesbrecht D	524	
Giesbrecht G	21,037	
Giesbrecht J G	21,768	
Giesbrecht P G	32,602	
Giesbrecht S M	8,563	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Giffen R W S	9,544	
Gilbert A F	24,956	
Gilbert D L	22,499	
Gilbert L R	27,479	203
Gilderdale R W	22,647	829
Gildersleeve D C	21,488	1,049
Giles E W	28,499	2,202
Gill A R	22,126	
Gill G	22,011	
Gill K	25,030	
Gillam T A	23,646	196
Gillespie R G	30,299	
Gilliard G E E	30,895	
Gillies J F	22,705	
Gilligan H E	20,089	
Gillingham C	1,001	
Gillingham J M	15,288	
Gillis D E	20,407	
Gillis J H	18,705	
Gilmore A L	28,775	
Gilmore J E	3,109	
Gilmour C M	19,885	120
Ginn T T	22,833	
Giordano J	12,392	
Girard M E	22,351	
Girard S L	14,320	1,411
Girling D	1,791	
Gisby K R	1,909	
Gittins R W	51,996	6,094
Gladish L F	24,089	
Gladysz S D	48,246	3,044
Glaser M	26,408	
Glashutter E J	22,620	
Glass J	21,299	
Glassford W D	26,768	161
Glen A C	8,738	
Glen W J	23,331	166
Glenn O M	16,248	
Glover J G	22,999	
Glover K S	8,500	299
Glover R M	22,784	
Gloyn J R	29,562	5,226
Gloyn W E	22,396	18
Gneo S	20,856	
Goddard G C	21,631	
Goddard S P	1,673	
Goddyn A T	24,308	
Goddyn D A	19,450	
Goddyn G A	21,277	5
Godfrey D R	28,697	1,734
Godfrey K	290	
Godlien A W	1,123	
Gohl E E	5,245	
Gold S G	22,949	
Goldecker E J	26,279	
Gollnick J E	20,361	
Gomerich G	21,643	
Gomez J F	7,379	
Gontar G P	18,294	14
Gonzalez J	28,547	733
Gooch P W	22,216	74
Good H L	44,561	746
Good K G	22,401	313
Goodair J A	26,283	
Goodell R O	25,240	
Goodman D E	18,327	
Goodman P L	12,004	
Goodwin C L	2,818	
Goodwin L M	23,801	131
Goodwin R M	3,289	
Goodwin V H	20,502	
Goolah M L	5,258	
Goorew M	21,653	
Goosen P	15,992	310
Go-Ring F C	20,926	117
Gordichuck S	2,624	
Gordon A D	21,361	
Gordon D A	20,657	
Gordon J D	29,411	
Gordon J G	20,414	
Gordon K	22,529	
Gordon K L	14,685	324
Gordon K R	28,625	
Gordon R	12,148	
Gordon R M	13,362	229
Gordon R T	35,209	3,062
Gorek E L	8,212	
Gorelitza W	1,066	
Gorham A F	21,011	142
Gosse C J	11,112	
Gott C V	10,080	
Gottfriedson T	2,347	
Gottinger N W	20,712	
Gouderjaan P	18,507	
Goudreau C	27,176	2,419
Gould G E	19,240	44
Gould L	6,161	
Gould R S	23,194	130
Gouldie G C	23,310	2,889
Goulding G R	29,100	
Goundrey I J	38,161	1,097
Gowan W R	10,655	
Gowler G G	18,789	
Gowman E S	31,681	1,329
Gozdan F F	44,394	46
Grace J T	8,070	
Graf K R	14,948	
Graf R C	19,592	
Graham D A	14,045	506
Graham G E	20,219	
Graham G W	21,003	119
Graham J I	23,792	
Graham J W	24,208	
Graham K R	22,354	4,886
Graham M	7,624	
Graham P	20,728	
Graham T J	4,563	
Graham W	22,161	280
Grainger C W	28,133	331
Grasat P	1,709	
Grand C C	21,966	967
Graner D U	24,984	2,051
Grant C B	32,483	56
Grant D A	15,310	
Grant D W	31,563	6,752
Grant F L	3,553	
Grant R G	37,598	1,881
Grantham T F	21,899	
Grasdal D	19,812	
Grasser A	1,755	
Graugaard K E	22,893	
Graves G W	23,769	257
Gray C L	17,911	
Gray J A	20,483	1,413
Gray J M	20,715	64
Gray M J	9,673	
Gray P A M	21,864	414
Gray R F	36,511	703
Greco L	21,697	
Gredzuk A T	23,258	572
Green B F	29,562	506
Green B J	22,813	22
Green C	492	
Green E A	26,397	
Green G L	17,889	
Green J	20,881	
Green J A	23,898	
Green J D	582	
Green M E	5,764	
Green R	23,840	
Green R J	20,784	
Green S A	22,843	
Green S B	33,770	1,106
Green S E	17,796	
Green W H	28,002	
Green W H	23,362	1,352
Greenall L W	29,152	2,070
Greene J G	21,507	
Greengrass C F	25,064	
Greenhalgh K B	30,029	
Greensides J V	25,961	257
Greenway K T	31,371	1,032
Greenway T L	24,836	
Greenwood P	25,348	168
Greenwood P J	25,400	373
Greer D	29,171	1,595
Greer V M	17,848	
Gregg N J	24,343	
Gregor R	2,072	
Gregory M D	19,856	590
Greig A S M	29,981	668
Greig J D	18,105	
Greig R A	33,361	
Grelson F A	41,074	
Grelson R D	20,624	
Gretchen P C	24,641	
Grewal H S	25,039	4,130
Grewsmuehl C	27,339	634
Grey D	47,850	7,546
Grieder N J	22,118	
Grieve B R	20,306	
Grieve C T	24,410	334
Grieve J L	25,470	136
Grieve W G	24,991	
Griffin A L	13,496	3,678
Griffith A N	36,787	1,775
Griffith D J	22,836	
Griffith J W	25,907	628
Griffith L D	24,414	306
Griffiths B P	24,036	554
Griffiths D	6,058	88
Griffiths D G	25,718	
Griffiths R G	31,745	
Griffiths R P	28,048	
Grocott H C	25,048	
Groen S	25,456	12
Grof I	41,613	2,450
Groh D P	20,387	
Grohs E J	23,997	
Groleau E	21,561	
Groner E H	957	
Gronow M	11,302	
Gronvold E N	31,489	
Grose R J	24,168	
Groseclose A D	22,184	814
Groseclose H M	1,001	
Gross E	20,550	
Gross H A	28,609	
Grossling F	24,679	
Grotke G H	24,037	532
Grotkowski G	23,602	
Grott M	24,563	
Grover J V	5,919	
Groves D W	22,634	
Groves R G	34,371	
Grubb A J	3,119	400
Grubb D M	11,682	785
Gruenwald M	22,656	
Grummett C	741	
Grundison W C	24,580	
Grunsky J A	4,099	
Grypuik S	9,698	
Guenard A E	21,926	69
Guenther E A	1,224	
Guenther M	5,255	
Guidi L	40,059	
Guilbride J C	9,674	
Guilhamoulie R F	28,768	2,690
Gull E E	20,061	
Gulien A R	20,227	421
Gunderson R E	25,027	530
Gunn C E	11,510	
Gunn D A	9,033	
Gunn D J	21,929	739
Gunn J D	23,084	
Gunnarsen J L	22,970	
Gunter W T B	23,517	
Gurney V	1,200	
Gurr J M	9,771	
Gurr J M	32,894	39
Gurski B	10,898	
Gussman F W	25,656	149
Gustafson K R	3,614	
Gustafson R T	32,894	523
Guthrie A A	22,934	40
Guthrie W J	23,547	59
Gutteridge H H	38,724	
Guy R A	19,877	
Gwilliams R E	21,316	
Gyllich G	17,476	838
Haack E R	30,775	2,718
Haaf J J	22,439	69
Hack M	34,118	
Hacking B	20,705	1,206
Hacking H	25,474	
Hacking J E T	26,905	
Hacking R A	30,243	
Hackl E S	2,981	
Hackl S	28,964	5,857
Hackman M S	25,603	
Hadada S E	14,175	
Haddock B O	29,171	
Haddock T A	21,767	
Haddow W M	28,895	938
Hadley R M	19,644	
Hadvick A W	25,877	
Hagenbuck R W	20,460	
Haggard F E	21,305	475
Haggard T F	21,689	
Haggarty D J	18,889	
Hagkull R E	13,538	
Hague G R	22,755	1,278
Haight D M	31,656	
Haight R E	18,319	215
Haight R M	23,448	
Haits J	20,772	
Halaliku P F	21,143	
Halcrow F R	21,947	
Hale A D	23,083	
Hale D J	2,827	
Hale R J	24,358	
Hales J	22,696	185
Halford R	18,514	
Hall D	18,754	41
Hall D W	36,713	231
Hall J R	21,811	
Hall M J	10,683	659
Hall M L	17,269	
Hall P	15,795	
Hall R	4,170	
Hall R A	25,436	30

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Hall R S	23,577	176
Hall T A	1,485	
Hall W	20,654	195
Halladay H H	28,873	
Hallam D	21,715	
Hallam J T	24,573	190
Halliday G E	21,633	70
Halliday P A	16,352	
Halls G W	20,671	
Hallstrom B E	20,553	
Hallstrom L E	20,558	
Haltner P G	25,630	
Halvorson M J	22,634	
Hambley G L	21,881	1,531
Hambly R N	22,876	287
Hamer W E	24,477	1,428
Hamilton A	24,262	
Hamilton A A	25,663	282
Hamilton A J	22,998	2,844
Hamilton A S	23,899	972
Hamilton C F	14,446	
Hamilton H A	21,277	1,160
Hamilton I	20,009	99
Hamilton R A	21,880	264
Hamilton R J	21,437	263
Hamilton W G	21,197	
Hamm A D	17,513	1,121
Hammarberg E H	23,852	626
Hammerback B A	22,534	
Hammett L R	28,214	104
Hand G B	29,060	
Handley D P	24,044	
Haney D J	21,121	
Hankins H	20,690	
Hanley R	1,190	
Hanley W D	9,271	
Hanna G W	37,323	
Hanna S A	28,530	
Hannah B C	28,305	
Hanna-Lloyd G	21,034	450
Hannay C W	21,130	
Hansen A M	18,947	2,483
Hansen B C	9,480	
Hansen E	17,694	
Hansen G C	24,870	997
Hansen G W	22,542	349
Hansen H R	5,462	60
Hansen J	14,116	
Hansen J E	8,105	
Hansen K A	814	
Hansen L M	19,716	
Hansen M	12,381	
Hansen R G	19,775	222
Hansen T L	15,268	
Hanson A I	26,690	
Hanson A T	752	
Hanson B S	26,588	
Hanson J E	191	
Hanson M J	17,690	
Hanson R A	20,882	
Hanson R E	38,897	
Hanvold C H	23,690	
Haque Z	32,577	
Harbicht T	6,473	293
Harder D	25,011	1,274
Harder J M	12,969	
Harder M	22,221	
Harding A C	23,370	3,599
Harding A O	17,244	
Harding D A	862	
Harding L V	34,455	1,855
Hardy D	23,501	
Hare W A	23,706	24
Hareuther D	21,870	
Harford J	3,669	
Harford J P	20,057	
Harford S H	20,900	
Hargitt L	34,653	
Hargreaves N	20,286	57
Harkness C G	22,152	
Harkness N J	22,867	809
Harms D A	20,937	
Harms G P	26,099	
Harms J	21,582	
Harms W N J	36,539	
Harms W V	34,482	
Harness P G R	21,260	1,239
Harness W	8,224	
Harold K A	10,759	
Harold R E	33,915	471
Harper C G	6,122	67
Harper G W	43,428	4,330
Harper P	16,420	33
Harper R C	21,946	78
Harrington D A	24,374	
Harrington L G	18,923	
Harris D P D	30,926	
Harris E	22,576	
Harris E R	10,764	
Harris K	19,888	
Harris M W	10,801	101
Harris P F	31,411	
Harris R A	19,555	
Harris R E	20,867	466
Harris T C	19,964	
Harris W W	2,381	461
Harrison B L	19,073	
Harrison C L	16,846	
Harrison E E	2,923	
Harrison E J	46,038	889
Harrison G	755	
Harrison J E	18,333	541
Harrison J H	22,670	
Harrison L J	20,551	137
Harrison N P	24,058	
Harrison P G	25,894	16
Harrison R D	5,768	
Harrison R E	39,744	5,586
Harrison S G	19,680	
Harshenin G	21,379	
Hart B L	22,237	
Hart C M A	17,384	137
Hart F H	27,392	
Hart J	28,648	2,379
Hartel P R	23,617	
Hartley H E	19,936	
Hartman A B	18,912	
Hartman E J	24,587	
Hartnell B	1,300	
Hartshorne H J	25,466	346
Hartung P	22,316	56
Hartwig H M	18,174	519
Harvey G P	57,802	
Harvey J A	24,115	
Harvey J B	16,155	
Harvey M B	17,860	
Harvey R G	6,956	
Harvey T	14,578	
Harwood A D	10,163	
Hason F V	638	
Hassard M W	9,661	
Hassard P A	25,976	349
Hastings R W	3,211	23
Hatzl E F	36	
Haubert V	36,506	
Haubrick J	19,482	103
Hauca R	30,672	
Haugen L A	23,063	45
Haughton D R	46,149	1,835
Hauser L L	17,996	
Hautala W	16,055	
Havers G A	35,496	
Havlasek M F	47,372	574
Hawe D J	21,813	2,948
Hawes S C	15,124	
Hawkes R L	24,643	56
Hawkins K V	31,998	
Hawkins R G	21,835	
Hawkshaw D M	23,024	
Hawksworth D B	19,815	
Hawley F A	21,356	
Hawley L D	17,059	409
Haworth G R	25,632	2,822
Haworth R G	23,849	967
Haws T R	10,730	
Hay D L	19,819	
Hayashi N	23,251	522
Hayden W A	9,725	
Hayes J P	25,171	461
Haynes I H	24,076	
Haynes J W	885	
Hayward D	14,577	184
Hayward J	11,932	
Hayward L J	21,446	
Hayward L R	21,530	13
Haywood D A	28,583	
Hazard C K	27,249	481
Hazel R J	26,423	4,493
Heagy R B	7,740	
Heal L	7,516	
Healey G	15,547	597
Healey R C	21,699	762
Healy D E	23,314	3,508
Hearn R E	13,440	
Hearst R M	42,777	397
Heaslip R	19,940	
Heather B	16,201	257
Heatherington R P	25,386	183
Heaton J	23,064	
Heaven B H	25,602	25
Hebden W G	24,512	
Hebert A W	23,622	
Hebert O J	22,892	38
Hebrant P E	31,901	
Hecker J B D	31,541	6,264
Hedrich M R	814	
Heemelaar A	20,434	
Heer R	22,118	
Hegan J	21,732	
Heggie S B	19,999	20
Heide D Y	15,930	98
Heiduk C M H	19,470	
Heigh G M	20,085	133
Heim J A	26,972	2,093
Heinrich R R	20,970	
Helin B J	1,483	
Hellekson R S	26,064	
Helme R	19,143	
Helton L M	21,804	
Hembrow A	31,222	1,636
Hemmerling G S	26,578	133
Hemmingsen E V M	19,144	980
Hemsworth R	29,962	257
Henderson A R	22,515	622
Henderson B D	20,609	970
Henderson C C	33,224	
Henderson D R	18,321	
Henderson K	3,137	
Henderson N	22,234	252
Henderson P S	44,616	886
Hendricks G H	10,937	
Hendricks H	22,435	14
Hendrickson L	3,606	
Hendy D B	26,358	7
Henke E H	29,016	1,054
Hennig M E	24,520	
Hennings E	29,421	
Henriques C L	21,068	
Henry B	17,844	272
Henry L F	29,702	
Henry W K	20,868	3,851
Henry W R	19,556	
Henschell H	20,880	
Henson R J	22,112	
Henstock J A	21,213	
Henwood R G	26,305	
Henzie D W	8,896	
Hepp A N	46,504	6,229
Hepp S A	17,262	912
Hepplewhite M J	18,145	21
Heppner E J	20,666	
Heppner R G	10,800	
Herba H	15,575	
Herbert B W	20,580	1,666
Herbert K A	4,831	
Herman L C	9,991	
Hermanrude R D	17,579	425
Heroux J C	3,741	
Herrick S A	15,240	
Herring G E	14,667	
Heshedahl L W	19,943	
Heslop S	8,148	
Hess H	21,312	18
Hesse D A	23,348	218
Hester J	22,467	1,429
Hester N D	36,128	808
Hetzler R E	23,976	
Heuchert G G	9,414	
Heughan R F	25,814	417
Heuscher J A	22,704	
Heuston J W	37,022	84
Hewitt J R	30,120	
Hewitt K W	23,036	
Hewko R A	33,723	
Hewlett R A	26,600	104
Heywood H D	33,759	406
Hickman R D	21,688	
Hickman W C	23,530	
Hicks E E	32,048	2,923
Hicks L C	2,564	
Hicks L G	19,247	26
Hickson B	22,087	
Hiebert H	23,077	
Hiebert J	25,333	
Hiemstra R W	21,291	
Higgins G G	28,001	1,404
Higgins K L	6,800	4
Higgins L C	22,717	27
Higgins W I N	47,916	3,926
Higginson G A	23,522	
Higginson R G	25,523	
Hilborn R H	28,975	42
Hilborne C D	24,462	1,098
Hildebrand M E	11,407	29
Hildebrandt H J	20,527	
Hilder G G	16,356	597
Hill B J	8,603	
Hill D W	36,741	1,754
Hill E	27,159	654
Hill K L	25,543	
Hill S B	23,666	11

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Hill T P	700	
Hilland E A	24,440	
Hillborn C	31,582	
Hillen I J	24,142	302
Hillis C F	22,166	
Hillman D W	19,567	
Hills D F	17,152	
Hills P A	10,441	
Hilts W D	31,706	
Hinchliffe P F	24,209	
Hind P K	22,031	
Hines L E	9,933	
Hinett G S	19,640	
Hinkes R M	22,115	
Hinman C C	23,902	
Hinman L B	14,430	
Hinskens J T	24,440	
Hintsche R	7,505	
Hinz T A	23,656	
Hirowatari S L	7,650	
Hirst C L	11,092	
Hirtle D A	22,693	
Hirtle L W	22,183	
Hjorth D A	24,558	
Hlina R C	24,363	1,385
Hlookoff W W	21,548	
Ho J H K	9,518	
Ho K W	41,678	267
Hobbs C N	19,210	
Hobday C B	20,940	1,780
Hobel W	28,969	
Hockey H D	23,117	
Hockley R R	179	
Hodge F J	17,092	
Hodgin R J	24,252	
Hodgins V G	1,096	
Hodgson E M	10,056	
Hodgson J A	11,873	10
Hodgson T H	22,257	
Hodson D J	13,215	11
Hoefsloot B C	20,869	
Hoehn G V	6,479	
Hofferd R B	23,847	
Hoffert E	25,752	2,534
Hoffman J M	20,750	2,891
Hoffman N E	27,469	4,405
Hoffmann J C	19,968	7
Hofton M J	20,231	292
Hogan J	10,987	
Hogg D A	26,232	79
Hogg E C	26,103	77
Hogg R V	25,044	40
Hoggan M N	26,474	
Hoggan W D S	30,001	419
Hogue J O	27,792	956
Hohm H A	34,301	2,311
Hohm H J	24,657	46
Hohm M E	15,755	
Holbrook A	18,581	
Holcombe C C	23,648	40
Holden D A	22,586	
Holden K	15,658	
Holdener R M	17,565	
Holland D F	21,534	
Holland J H	23,198	
Holland K R	19,300	
Holler M E	4,983	
Hollingshead R B	20,281	
Hollingshead W M	29,270	602
Hollins H P T	26,318	2,100
Holman G A	21,193	
Holman G L	22,269	236
Holman J	24,556	
Holmen D	4,116	
Holmes D E	23,722	698
Holowachuk L	42,764	1,418
Holowaychuk R G	3,238	
Holowenko B N	20,772	34
Holt L	20,324	
Holt P M	3,586	
Holter K E	18,672	
Holtom S W	19,523	
Holtz T J	1,338	
Holway L M	15,534	
Holzer P	14,692	
Hong L P	23,446	217
Honholt R A	21,176	
Hood S M	11,245	
Hooey R	21,238	
Hooker G W	23,517	61
Hookham P	8,137	
Hooper A E	19,275	
Hoopfer G E	26,372	69
Hoover G R	24,545	
Hoover P C	23,786	
Hope N	48,583	5,887
Hopkins K D	11,182	
Hopkins M S	6,420	
Hopkins T W	20,731	
Hopp G E	21,169	
Hopper A W E	35,097	
Hopper L C	23,736	
Hopper R D	20,940	
Hopper R I	23,065	
Horcoff J P	34,320	463
Horel B G	26,266	5,232
Horel T M	6,578	
Horn F	22,856	534
Horn F D	25,662	
Hornbrook A	22,372	76
Horne D V	12,759	1,040
Hornell K G	16,918	
Hornland D C	576	
Hornland M C	19,665	
Hornsby K E	5,234	73
Horrocks T H	30,273	469
Horsley E T	25,232	181
Horsnell A W	46,659	1,496
Horsnell K P	3,695	
Horswell R G	21,079	
Horton O F	21,567	109
Horvath J	26,985	1,414
Hosokawa B R	18,835	
Hostman R	21,544	
Hosie M L	15,999	249
Hosland K	4,665	
House R C	22,183	77
Houseman W L	22,923	31
Houston R A	14,631	
Houtman D B	2,186	
Hovde M J	25,464	324
Howard B A	17,962	
Howard C P	17,921	
Howard D M	25,623	
Howard E G	17,342	
Howard L	20	
Howarth T	22,876	3,803
Howat R J	25,141	881
Howatt N K	20,665	
Howe A F	11,042	119
Howe B W	31,485	67
Howe C	22,359	
Howe D A	18,450	
Howe G D	21,195	
Howe M H	21,136	
Howe S D	24,904	
Howe S D	7,767	
Howell E A	1,428	
Howell P C	24,595	
Howell W	11,507	
Howerton L R	31,817	
Howes E E	16,755	
Howes M C	20,260	295
Howg D R	814	
Howie I R	27,756	
Hoy C	4,555	
Hoy L D	9,442	257
Hrechka J	18,437	
Hrechka K	25,344	554
Hrechka S K	18,181	
Hryciuk G M	7,127	
Hrycun B D	361	
Hryko P	20,175	
Hubbard S W	24,949	2,552
Hubbs K D	13,230	
Hubner T	22,773	4,080
Huffman C	27,056	3,616
Huffman J W	30,155	1,280
Hufnagel G	22,974	
Hug H H	21,753	2,524
Hughes B C	17,406	
Hughes D	6,196	
Hughes F C	22,902	65
Hughes F C	28,629	7
Hughes F G	28,017	107
Hughes J D	34,225	1,596
Hughes P D	46,384	3,373
Hughes R	1,224	
Hughes V	20,838	
Hughes W K	1,662	
Huhn A	19,871	
Huhn D A	24,355	
Huhn K R	22,925	676
Huhn P	14,191	
Huhtala H H	20,455	
Hulin R	21,449	
Hume D E	20,591	
Humphreys S S	41,222	
Humphries G	23,844	72
Hunchak G	18,735	
Hunder M A	22,525	
Hundt R	18,228	
Hungle R W	29,697	
Hunt A D	23,704	
Hunt E A	9,097	
Hunt E D	24,872	11
Hunt E V A	22,279	
Hunt L K	24,260	2,079
Hunt R	25,365	348
Hunt W D	29,612	
Hunter B D	46,506	1,191
Hunter C G	19,437	287
Hunter C K	24,851	
Hunter D E	23,152	
Hunter D P	1,277	
Hunter D W	29,126	42
Hunter F G	16,377	99
Hunter G	21,029	133
Hunter G L	814	
Hunter H G	42,596	4,080
Hunter H R	29,121	827
Hunter J M	17,306	986
Hunter N J	30,204	891
Hunter V J	24,385	
Huntington R D	9,842	150
Hunton D L	20,869	
Hurdt A W	27,250	
Hurford H D	19,712	1,077
Hurlburt D A	27,333	
Hurley B I	13,543	17
Hurley D	8,927	183
Hurrell C D	21,240	442
Hurrell S R	20,387	186
Hurtak S A	17,108	
Husband G S	24,066	
Husband L L	18,268	
Hussey J	20,823	
Hutchings R G	28,891	1,448
Hutchings R J	254	
Hutchison A R	23,624	
Hutchison A R	20,761	
Hutchison K A	16,020	
Huth J M	12,780	
Hutton D H	46,793	1,545
Huxford B E	20,781	6
Huzar B	9,687	
Hvozdenski J	49,383	2,260
Hyatt D W	25,225	
Hyatt M C	11,884	769
Hyatt T F	6,309	
Hydamacka R G	33,065	1,782
Hyde D B	31,368	
Hyde M D	20,424	
Hyde W	20,903	
Hylkema M	6,027	
Hynds I R	10,467	
Hynds J	39,492	881
Hyra M	21,038	900
Illner N H	17,063	65
Ingalls G	23,078	
Ingbritson J P	21,628	
Ingbritson K A	22,352	
Ingimundson B	16,099	
Inglis E	16,995	
Inglis R	303	
Inglis T L D	18,277	
Ingram A L	19,764	
Ingram C M	18,018	
Ingram H E	22,127	825
Ingram M S	46,983	811
Ingwersen B D	10,875	
Ingwersen K A	20,366	
Inkin G M	24,077	
Inkster G	21,090	2,889
Inkster K W	29,074	1,702
Inouye T	34,892	601
Ireland D	24,058	
Ireland D F	20,802	881
Ireland J W	24,068	
Irvine S	15,729	8
Irving G A V	23,973	957
Irving R	20,692	58
Irving R P	10,770	
Irving R V	27,954	308
Irwin V R	21,702	1,436
Isaac D V	1,831	
Isaac E T	21,846	725
Isaac J	9,582	
Isaacson K A	24,900	
Isakson D O	20,074	99
Isakson K V	24,875	
Isberg L E	21,669	
Isberg S E	32,894	217
Isenor D M	27,108	
Ishii G	26,420	127
Ivans L	21,379	
Iverson L O	4,485	
Jack F J	11,348	
Jack L J T	3,741	
Jacklin T A	23,545	
Jackman R A	316	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Jackson D	19,435	
Jackson D W	25,034	7
Jackson G M	19,913	191
Jackson G T	25,212	24
Jackson L J	524	
Jackson O A	28,574	
Jackson R O D	25,228	7
Jackson R V	31,219	
Jacobs C J I	17,980	
Jacobs D N	25,050	864
Jacobsen G	25,920	1,349
Jacobsen K	4,409	
Jacobson D	34,006	1,292
Jacobson V H	17,710	136
Jacques M	16,810	
Jagdeo C D	36,468	
Jagdeo G S	26,141	
Jago E W	22,897	
James B E	23,068	9
James G B	19,068	
James G R	23,505	100
James L W	27,428	1,342
James R A	34,706	4,738
James V	23,307	12
Jamieson M R	1,526	
Jamieson W	24,067	512
Jamison D F	11,608	954
Jamison D L	21,315	
Janas F P	26,502	
Jancowski C	12,523	1,412
Jancowski F L	30,903	1,302
Jansen L	14,071	
Janzen J	22,512	1,577
Janzen W	21,565	
Jarrett J A	814	
Jarvis R W	31,477	585
Jasman A J	16,451	
Jasper D J	19,778	12
Jassal B S	32,967	
Jean R R	23,960	
Jefferies H	2,089	1,079
Jefferson M K	20,954	
Jefferson R A	24,236	121
Jeffery B	10,688	
Jeffery D H	24,885	2,128
Jeffery H P	17,480	
Jeffries J E	20,716	
Jeffs G W	23,520	
Jelic P	20,765	
Jellie K C	11,893	97
Jellis J H	23,038	
Jenkins B	20,716	20
Jenkins C R	275	
Jenkins D E	814	
Jenkinson D C	35,362	2,437
Jenkinson S A	17,361	
Jenks G L	1,128	
Jenner A H	23,653	
Jenner D F	21,140	
Jenner F M	24,092	36
Jenner L D	22,987	138
Jennings F	25,969	
Jennings J E	30,808	
Jensen C H	23,561	
Jensen D R	23,142	
Jensen E	21,015	
Jensen F O	22,370	2,700
Jensen J C	20,436	2,320
Jensen J C	43,599	3,108
Jensen J R	33,110	629
Jensen P G	23,913	1,081
Jensen W F	23,990	
Jentsch W J	22,812	
Jermey S H	20,002	
Jermy S M	22,711	
Jesswein H	492	
Jeyes J C	24,458	
Jiew G G	24,262	
Jmaeff B W	24,674	
Jobling M J	32,553	
Jobson C J	14,255	
Joe D A	10,654	
Joe L M	26,431	
Johannes R E	21,055	
Johannson L F	20,726	410
John J P	22,980	
Johnner R	22,338	11
Johnny L V	23,277	
Johnson A E	19,274	
Johnson A H	25,629	
Johnson B A	15,733	200
Johnson B D	21,714	
Johnson B F	21,435	
Johnson C	7,109	
Johnson C L	22,130	
Johnson C Y	8,724	
Johnson D B	20,180	
Johnson D E	20,883	
Johnson D G	47,109	3,144
Johnson D L	29,895	1,880
Johnson D R	104	
Johnson E A	24,738	147
Johnson E E	25,187	135
Johnson E R	22,609	
Johnson F R	27,202	
Johnson G	1,279	
Johnson G E	26,525	
Johnson H D	22,525	2,036
Johnson J A	25,076	14
Johnson J B	24,440	9,163
Johnson J T	28,068	
Johnson K B	31,049	
Johnson K D	27,604	
Johnson L C	49,512	5,179
Johnson L C	27,971	
Johnson L E	19,390	
Johnson L J	20,150	
Johnson L J G	20,997	
Johnson M A	20,473	
Johnson P A	3,236	
Johnson P H	25,148	
Johnson R	20,261	
Johnson R	42,596	5,271
Johnson R A	26,054	
Johnson R F	24,012	
Johnson R L	21,673	
Johnson R W	23,383	200
Johnson S	19,314	
Johnson T L	19,569	
Johnson T R	73,510	10,039
Johnson V C	22,898	
Johnson V M	22,484	
Johnson W	21,089	67
Johnson W R	20,775	
Johnston A C	16,738	
Johnston B R	8,072	
Johnston D M	45,639	101
Johnston G A	22,254	
Johnston G A	18,997	
Johnston I A	26,224	
Johnston J A	25,943	
Johnston J A C	20,019	
Johnston J L	25,667	677
Johnston M	22,298	
Johnston R G	5,638	
Johnston R H	24,110	17
Johnston R S	21,601	
Johnston S W	30,028	
Johnstone B K	23,850	
Johnstone D E	15,752	
Johnstone F J	14,391	76
Johnstone G A	21,372	
Johnstone M	17,891	
Jollimore G E	20,097	
Jones A A	35,174	
Jones A G	11,592	
Jones A G	14,035	142
Jones A R	21,265	
Jones A R	23,776	
Jones B L	21,935	
Jones B T	15,490	
Jones C M	24,555	
Jones D F	21,300	
Jones D J	25,222	713
Jones E P K H	24,423	733
Jones G W	4,322	
Jones H A	20,647	11
Jones J G	30,188	
Jones J H	24,424	640
Jones K J	22,920	
Jones L D	20,662	807
Jones M A	10,534	
Jones M O	5,446	
Jones P	9,301	
Jones R H	24,420	
Jones R J	29,624	3,364
Jones R M	5,778	
Jones S D	13,790	
Jones S H	26,710	363
Jones T F	11,253	
Jones T H	21,136	6
Jonker P	4,145	950
Jonker R	20,595	229
Jonsson H E	15,456	
Jordan G E	24,058	578
Jordan L F	730	
Jorgensen T L	21,805	3,858
Joss A A	21,211	
Joy T	20,947	
Joyce C S	15,821	
Judd M R	11,220	
Juffs R J	22,055	
Jules K J	1,221	
Jules M	1,910	
Jules R	3,248	
Jumbo L G	8,560	
Jupp P	29,494	
Jure W J	22,913	422
Jurgens D	16,543	
Kachmarski A J	20,743	
Kaeth G S	25,667	6
Kaiser A S	21,575	
Kalanchey G	21,689	
Kalmar J	18,285	
Kane G W	19,161	405
Kane S O	21,402	848
Kaneda D M	2,188	
Kaneda J B	8,961	
Kanero J	22,777	
Kangas G	22,790	
Kao R	21,808	853
Kao T	37,657	308
Kapusta J	29,124	
Karavitis N	9,449	
Karatsonari R A	21,546	
Karn H C	23,818	
Karpoff G	23,205	
Karpowich D J	19,912	
Karpowich J N	20,430	
Karran K W	601	
Kassa G	25,469	7
Kassam A J	20,399	
Kauffeld J W	14,515	9,408
Kaufmann H	29,020	3,396
Kautz E	24,244	14
Kawa P	20,454	
Kawakami J M	7,345	
Kawamoto K	30,761	
Kay R W	6,508	943
Kazakoff G F	44,795	1,096
Kazakoff K L	18,988	256
Keally S	15,677	
Keane D J	36,631	
Kearnes M	25,569	5
Keast K	21,575	
Keay D A	17,782	
Keays E T	4,698	772
Keding C A	1,148	
Keeler R W	10,034	
Keeling G E	19,314	
Kehler E	21,297	
Keir C J	22,951	187
Keir D J	26,556	17
Keir R L	25,736	
Keiser W S	28,481	
Keith D D	24,453	
Keith J	12,923	
Keith J A	22,504	
Kelloway R J	20,404	
Keller J M	14,993	
Keller L W	31,482	3,677
Kelley T W	22,402	19
Kells D	25,173	
Kelly A N	23,056	1,132
Kelly D R	3,725	
Kelly D W	34,526	
Kelly G K	19,422	1,574
Kelly J S G	23,430	586
Kelly K R	10,497	
Kelly L M	1,305	
Kelly M P	29,135	
Kelly P I	23,309	
Kelly R W	21,357	3,309
Kelly T M	16,287	
Kelsall H J	50,674	1,788
Kemp P I	17,192	
Kemp R L	20,412	7
Kempton A	15,986	
Kendall A A G	5,452	
Kendall B J	318	
Kendall D B	553	
Kendall G L	21,178	
Kennear M D	21,238	
Kennedy A B	25,774	3,899
Kennedy B G	7,262	
Kennedy C G	25,123	246
Kennedy E G	24,294	
Kennedy I M	22,487	1,242
Kennedy J	25,443	
Kennedy J T	21,985	
Kennedy M J	16,703	
Kennedy P G	7,006	
Kennedy P J	527	
Kennedy R A	22,780	
Kennedy T	1,613	
Kent E E	1,262	
Kent G R	43,860	1,493
Kent M A	21,802	866
Kent M J	33,920	3,515
Kenzel J T	807	
Keoppel L N	24,298	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Kerby E J	609	
Kercher L G	23,124	
Kerik R K	16,249	893
Kermode M A	18,734	
Kern C B	44,616	6,340
Kernaghan A J	29,228	
Kerr A E	21,266	
Kerr D W	6,345	
Kerr G A	19,093	14
Kerr J W G	55,545	5,299
Kerr K E	1,374	
Kerslake A P	20,975	
Kerslake D C	26,553	5
Kester M	20,270	
Kester W M	655	
Ketchum C D	34,142	59
Ketchum J	31,296	4,052
Ketlo E	22,082	
Ketter D H	19,975	
Kettler E	15,808	
Kettner R R	26,727	
Kew H B	26,663	1,335
Khadikin F	24,323	
Khadikin I	31,444	
Kidd D K	25,187	
Kiedyk E D	12,702	
Kierstead N F	17,905	
Kiesenwetter O	24,006	140
Kiland A M	988	65
Kiland W D	3,309	
Kilby V	17,344	
Kilian D J	7,000	
Kilian G A	27,443	
Killer J D	28,801	3,439
Kilner R G	15,044	140
Kilpatrick L L	37,323	
Kimble B	26,608	166
Kimble W R	36,603	1,243
Kimmie S	24,219	
Kinch W R	22,444	
Kinchella L V	22,335	
King C R	21,949	
King D W	13,956	
King D W	26,378	
King G E	22,068	
King J	7,026	
King M G	26,458	191
King O T	37,052	2,744
King P G	20,262	
King R A	30,555	
King R S	17,618	16
King T	30,052	
King V J W	37,454	
King W	32,234	747
Kingsley D T	25,215	
Kinley G F	20,737	
Kinnear M A	2,150	
Kinnear R C	9,595	
Kirby J J R	24,311	87
Kirk D A	23,867	
Kirk D S	41,194	3,022
Kirk J P	10,730	6
Kirk R E	19,550	
Kirkbride T G	28,517	647
Kirkham J F	8,388	
Kirkland A W	24,704	141
Kirkland D A	39,507	
Kirkland L D	6,552	
Kirkland W	22,809	
Kirkpatrick J E	29,848	
Kish P S	11,217	
Kishkan G A	19,354	2,742
Kiss F E	22,034	1,362
Kitson M A	6,309	
Kittel H J	29,470	43
Kitto F E	16,052	
Kitto J R	20,469	
Kiyono T R	30,140	
Kjemhus R F	18,149	
Kjemstad J F	29,098	506
Klassen H	27,009	992
Klassen H	22,251	
Klassen J	23,430	
Klassen J	5,513	
Klassen J B	17,169	
Klassen L A	23,143	2,417
Klassen L A	25,336	
Klassen L J	17,020	10,058
Klassen R W	10,862	
Klause C	11,650	
Kleef G T	21,912	118
Klein D G	21,731	
Klein E F	22,539	508
Klein L G	19,273	54
Klein L L	15,175	
Kleine D Y	19,443	
Kleininger D W	23,825	1,086

	Salary $	Travel $
Kleinwachter R	29,331	864
Klepachek W	9,115	
Klettke D S	19,348	
Klim C L	11,750	
Kloster D	26,248	791
Klyn L	20,445	
Knapp D K	20,783	
Kneller L V	22,348	
Knelsen J H	12,206	
Knibbs A G	22,599	
Knight J	26,152	
Knight R T	682	
Knight S C	21,263	
Knoblauch B	22,061	
Knoblauch G	20,999	86
Knoblauch I	39,806	11,073
Knodel R G	25,280	879
Knorr H L	23,628	
Knott A G	3,971	
Knowles P R	10,579	
Knowlson P K	11,918	
Knox J L	30,194	
Knox I L	1,434	
Kobayashi K K	19,349	
Kobelter W J	30,093	
Koch R S	23,943	
Koch W A	507	
Koel C N	27,057	6
Koenig G	23,405	
Koetz O H	20,356	
Kogelheide D	23,587	21
Kohorst K C	655	
Koivisto K J	34,177	2,063
Kokesch J R	24,273	
Kokot B R	15,891	
Kolner A	1,930	
Kolodychuk I	25,747	1,777
Kolompar J	22,110	
Kombher R	21,382	
Konechny W D	8,975	6
Konkin L L	13,811	
Konrad R	8,423	
Konrad W L	22,666	
Koostra G H	24,369	506
Kootnekoff T L	21,538	230
Kootnikoff S	7,730	
Kopan E W	22,959	
Kopan M	25,601	72
Koper L A	24,009	
Koponyas A	18,853	
Korbay P E	22,805	
Kortegaard R	18,919	
Kortegaard W	36,603	575
Koshlay S	11,005	
Koshman T	22,675	546
Kosiec L S	31,172	
Kosinec B	22,589	
Koski G	18,510	
Koski T J	20,536	130
Kosola J D	14,277	
Kossan H E R	21,427	
Kosta N	21,532	
Kostian D M	27,630	505
Kouwenhoven F L	27,662	109
Kovacvich R J	24,354	563
Kowalski B W	23,563	
Kowluk A M	20,898	
Kozak G J	4,957	
Kozler S	26,383	
Kraeker L K	15,359	
Kramer B	4,924	
Kramer E K	26,337	
Krastel C V	15,934	
Kraus A J	26,033	1,342
Krause H	22,971	
Krauss L G	22,653	
Krebs T K	8,334	
Krehel J L	4,373	
Kretz W H	33,884	13
Kressel D D	21,471	
Krieger C A	16,527	
Kriese E	24,225	
Kring L M	14,600	
Krisky T	16,536	502
Kristiansen A	25,369	9,837
Kristmanson W A	746	
Kristoff G J	23,450	
Kristoff R F	22,487	
Kritze R H	20,761	
Krivsky J J	8,179	
Kroetsch T L	30,016	1,461
Krohman K V F	3,427	
Kroll A W	22,335	
Kronk G A	31,846	
Krueger B N	19,753	
Krueger W L	15,567	
Krugel E L	22,872	

	Salary $	Travel $
Krulicki J S	19,431	
Krupek L C	17,295	
Kruyt R A	15,560	240
Kryklywyj R A	28,455	
Kryklywyj R S	26,036	
Kubek J P	21,036	
Kubik A W	20,420	
Kubos D M	6,196	
Kubos G E	22,364	
Kucharsky W P	33,553	
Kuehne F	7,447	
Kuharski R S	25,067	
Kukurudz S	21,207	
Kulbaba P W	6,053	
Kulchyski C T	15,176	
Kunderman K	22,409	
Kupser V J	25,705	
Kuraoka S W	7,694	
Kurisu J H	19,567	
Kurokawa W T	17,057	
Kuroyama K	19,002	
Kurtz W J	20,968	
Kurucz K M	22,704	
Kurylowich D J	27,054	1,219
Kuzik W	14,388	
Kuzma G	37,787	
Kuzman W P	22,563	
Kuzyk A W	29,141	162
Kwak F F	24,863	30
Kyle D J	3,026	
Kyles R S	18,282	50
Kyte D R	21,646	
La Forge J H	25,697	21
Laakso S A	20,927	
Labar D I	24,868	128
Labelle B J	8,148	
Labelle M J	25,847	286
Laberge D J	23,048	
Labounty G R	17,504	743
Labounty P	27,226	292
Lacey D F	20,363	
Lacey J H	15,541	
Lacey M	15,664	134
Lacey W F	20,812	
Lachelt G J	6,624	
Lacheur D L	7,270	225
Lachmuth G A	24,384	42
Lafavor M G	24,322	
Laflamme E A	22,830	
Laflamme J S	814	
Lafleur A H	24,940	94
Lafleur K F	7,492	
Lafond D M	22,217	
Lafond J W	21,213	
Lafontaine V J	24,770	3,946
Lafoy R	1,673	
Lafrance E E	22,359	
Lafrance L W	30,429	
Lafrance P	22,870	
Lafresnaye L G	21,061	4
Lahner R J	26,966	1,716
Lahue W D	21,521	
Laidley A	10,275	761
Laird H J	24,452	117
Lake B F	27,134	
Lake G L	22,624	1,748
Lakevold L A	13,268	
Laktin A J	25,470	
Laliberte M R	22,785	
Lalley P	28,350	
Lally J M	19,500	
Lalonde C	24,795	
Lalonde E R	2,215	
Lalonde R J	2,869	
Laluk W N	24,478	
Lam S S	682	
Lamacchia F	19,920	
Lamb D G	14,768	371
Lamb W A	10,327	
Lambert A	23,490	1,437
Lambert D	20,819	
Lamont J	36,790	
Lamoureux R L	22,296	
Lancaster H E	20,618	
Lancaster T G	23,135	
Landdorf H	25,343	
La-Rochelle D J	21,942	105
L'Heureux O U	22,314	
L'Hirondelle B A	51,996	4,769
Landie R H	19,086	
Landry E J	23,419	
Lane D J	11,442	
Lange H	16,489	
Lange H F	26,927	
Lange V J	23,693	800
Langeler F M	21,070	121
Langenbach W	374	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Langer A F	20,552	
Langford L K	4,485	
Langhorn K	25,194	
Langman W E	22,145	
Langmead S E	18,809	306
Lannon C	19,217	
Lansdowne P G	26,949	1,152
Lanyon L D	24,767	
Laplante M	15,835	
Lapointe M	853	
Lapp D H	22,678	
Lapp R L	20,128	63
Laraway G A	9,697	
Larder E	9,810	
Large O F	23,084	
Lariviere L	9,536	
Larkman S	21,620	130
Larocque F	21,184	
Larose A T	26,047	1,121
Larrabee G A	20,913	
Larsen A D	22,100	49
Larsen F J	19,462	14
Larsen L F	3,718	
Larsen R G	158	
Larsen V	29,753	
Larson A M	24,549	235
Larson C W	22,191	
Larson E	23,135	
Larson R	7,517	
Larson R	19,642	
Larson R W	24,344	
Latham F D	26,090	
Laton F X	19,944	
Latremouille A	24,433	
Laturnus C L	5,949	
Laube A	8,841	
Laurie M A	4,511	
Laursen D H	22,174	33
Laursen G V	18,329	
Laveck G L	21,373	
Lavers R S P	30,273	
Lavery C J	21,343	
Lavery D B	21,003	
Lavery T D	31,800	
Laviolette Y D	11,803	33
Lavoie J C	7,360	
Lavoie K R	8,971	
Lavoie R	21,885	313
Law E G	18,166	
Law E W	25,240	634
Law I E	5,818	
Law K P	20,840	
Law W E	21,490	36
Lawlor S D	19,827	
Lawrence D E	9,892	
Lawrence D S	30,168	12
Lawrence J C	23,946	331
Lawrence J H	38,676	3,472
Lawrence L L	19,042	
Lawrence R C	25,773	
Lawrence T P	19,423	
Lawrence V D	9,480	
Lawrence W G	23,939	
Lawson K I	23,281	1,579
Lay J W	44,291	858
Lay M A	13,105	388
Lay P W	11,658	
Laybourne N W	22,155	
Lazaruk P	9,064	
Laznicka V	23,048	414
Leach J E	20,414	
Leach M P	11,528	1,561
Leachman H F	20,344	
Leaf R A	20,760	
Leahy J E	10,986	
Learie R P	23,454	
Le Blanc J F	23,737	
Lebed R G	22,978	
Lebel L	18,933	
Leblond C B	35,445	
Lebrun D	7,790	
Leclaire S	10,074	1,901
Leclerc J M	12,651	
Leduc G	23,542	
Lee C A	30,982	2,049
Lee E M	18,790	7
Lee G H	32,837	
Lee J H Y	38,607	278
Lee K	23,144	
Lee K D	19,993	257
Lee L E	1,073	
Lee M D	22,158	
Lee P W	328	
Lee R	18,534	865
Lee S	29,516	457
Lee W C	23,082	
Leech R F	23,888	
Leeland M J	26,824	2,412
Lees E	20,176	
Leet J	20,469	
Lefferson H D	21,211	
Legg J R	8,504	
Lehegarate A L	21,229	
Lehmann D	18,923	
Lehmann E	23,367	
Lehrke H F W	24,052	914
Leibel J	23,594	
Leighton D	23,296	
Leighton J F	23,054	973
Leiper L	20,523	
Lejins V	20,707	
Lekstrom M P	7,599	
Lemcke J O	22,865	
Lemcke R J	19,472	
Lemky A I	22,587	7
Lenaghan B V	21,179	
Leneve E W	22,609	148
Lennartz H	31,856	274
Lento L	1,713	
Lenton B J	25,367	27
Lentz D W	30,721	
Leon A	1,300	
Leonard D	15,507	
Leonard R L	3,181	
Leong J K	8,029	
Leonhardt C L	26,956	71
Lepage L	16,570	
Lepage R J Z	24,286	
Lepard L	3,931	
Lerose D S	30,001	
Lesage W O	20,738	
Lesergent H C	21,114	628
Lesergent W E	22,550	
Lesmister D A	21,524	
Leson F H	26,599	359
Lesperance G J	23,759	
Lessard C J	34,378	
Lessard D M	732	
Lessard L C	21,998	
Lesyk D W	28,848	265
Lesyk K N	23,163	250
Letcher V	8,287	
Lethborg T	20,990	
Letourneau G R	23,995	
Letsos J E	17,273	
Letts F G	1,483	
Letts R W	1,224	
Levesque D H	20,735	
Levis C C	2,517	
Lewis C S	31,880	
Lewis D G	21,065	
Lewis D W	20,455	
Lewis E W	6,779	
Lewis F J	36,504	142
Lewis G W	24,990	17
Lewis I	21,268	
Lewis L A	28,416	182
Lewis M	23,421	65
Lewis P A	22,700	
Lewis R I	13,846	65
Lewis W J	7,120	
Lhirondelle P W	19,766	
Lidemark L G	11,332	
Liden F H	1,904	
Lieutard G H	31,979	388
Likness S K	21,605	1,070
Lillico A	21,213	
Lillico I E	1,357	
Limacher A R	55,545	1,595
Limacher M R	14,317	
Limacher R J	15,642	
Lincoln P L	18,289	
Lind J A	24,231	
Lind W D	7,385	
Lindahl S A	24,355	223
Lindal B	15,409	
Lindberg G	5,785	
Lindhout L	20,886	
Lindman G B	21,009	
Lindsay E R	28,776	2,040
Lindsay W	7,613	
Lindsay W D	23,899	
Lindsell W R	32,621	
Lindstein N A	21,616	
Lineen A R	36,281	757
Lines A F	19,431	280
Lines J E	21,635	
Lines R F	25,711	4,607
Linfoot L W	10,682	7,688
Linklater S A	10,375	
Linton H	27,227	203
Lintott B D	27,885	
Lion H H	20,997	
Lipinski C P	21,908	13
Lipinski R C	22,766	536
Lippa C J	22,637	225
Lisk K E	28,233	190
Lisman J	51,039	3,536
Listener B L	5,385	
Lister D	21,849	
Lister D R	45,617	5,887
Lithgow K	19,226	
Littau B H	15,093	
Little J L	20,472	
Little M	317	
Little P J	101	
Littlejohn G G	22,342	
Livolsi A	19,907	
Livolsi P C	4,477	
Lizotte G	2,563	
Lloyd E K	39,058	6,451
Lloyd G E	21,225	219
Loader C L	20,544	
Lobay G P	29,139	77
Lochhead L D	12,188	
Locke B B	23,080	
Locke E A	31,988	1,091
Locke P S	27,696	678
Lockhart G J	21,715	57
Locking L D	1,437	
Loewen C	20,571	452
Loewen G J	30,665	
Lofgren R L	24,267	
Logan A W	21,238	1,141
Logan B	20,064	
Logan D	40,898	
Logan J	16,795	
Logan J R	10,564	
Logus J	12,426	
Loik B J	6,490	
Loik W	33,884	1,635
Loiselle N J	34,630	480
Lomas G	25,069	2,154
Lomas R	29,758	193
Lombard A L	22,275	
Lommer R S	4,221	
Long D	30,135	
Long D	3,916	525
Long G A	25,169	5,381
Long K D	5,079	
Long W D	9,155	
Longdo R I	22,070	82
Longpre A	1,439	
Longson B A	22,205	
Lonquist J	600	
Loonstra L L	19,498	
Lord C E	25,303	1,625
Lord G W	1,224	
Lorgere J A	22,114	
Lorimer A R	21,823	
Losch A H	498	
Loseth G	7,584	
Loseth J	8,321	6
Lothrop G J	22,398	
Lotosky A	28,829	610
Loucks D	18,218	99
Lougheed W D	10,307	
Louie A P	23,039	
Louttit J C	21,768	
Lovell G A	21,070	251
Lovestrom A J	30,206	13
Lovestrom K D	15,092	
Lovestrom R D	39,301	
Lovett J B	33,137	704
Lovett K	21,477	
Lowe D W	24,394	133
Lowe G S	14,961	
Lowe J	17,667	200
Lowe J K	21,330	616
Lowe R T	25,135	
Lowe T W	26,084	796
Lowes D N	21,454	
Lowgund S	12,231	
Lowndes J M	21,108	852
Lowrie M M	9,058	
Lowry D P	8,246	
Lowther N D	21,998	
Lubbers J R	21,674	
Lubnach M R	18,318	208
Lucas C J	33,565	
Lucas J W	24,629	
Lucci P M	23,389	
Luchinski J	24,167	
Ludtke W N	20,908	132
Lukat A E	22,453	
Lukawecki F A	26,777	3,750
Lukawesky K W	26,158	1,056
Luke G W	5,539	
Luker M C	814	
Lum E A	17,054	180
Lum M F	23,004	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Lamb R	11,840	
Laman C R	21,585	6
Land A E	9,124	
Land B A	5,035	
Land E A	54,318	8,086
Land L A	22,588	
Lundin G B	30,737	
Lundman R C	20,995	
Lundy M J	21,044	17
Lunzmann A I	23,609	
Lunzmann L	1,402	
Lupton T	19,866	
Lupul D L	5,719	
Lussier J	20,880	
Lust W L	18,573	
Lutley C H	22,914	65
Lutterveh D H	24,982	
Lyager Y	20,870	
Lyall W R	49,750	6,762
Lyford R W	15,627	
Lynch F C	4,433	
Lynch G G	25,542	
Lynn M J	19,152	
Lyon H B	1,749	
Lyons D	12,830	19
Lyons H W	14,749	
Lyons J	24,854	
Mabon D G	22,529	11
MacAulay D L	19,001	
MacAulay S J	827	151
MacCarthy P B	49,542	
MacColl R F	21,981	2,446
MacDonald A	15,335	
MacDonald A J	17,632	
MacDonald B J	42,213	7,157
MacDonald C	16,665	
MacDonald C	2,494	
MacDonald G S	19,450	831
MacDonald H B	20,575	3,923
MacDonald J	21,263	
MacDonald J A	27,292	
MacDonald J D	24,425	212
MacDonald J E	26,355	
MacDonald J G	5,903	
MacDonald J W	374	
MacDonald K C	9,363	
MacDonald K R	23,334	904
MacDonald L	22,589	70
MacDonald N H E	20,019	80
MacDonald R B	22,441	28
MacDonald R F	21,982	
MacDonald R R	7,373	
MacDonald R W	22,204	
MacDonald S A	3,400	
MacDonald W A	1,200	
MacDonald W R	24,924	
MacDonell W J	24,440	
MacDougall D S	19,860	
MacDougall E D	20,596	
MacDougall J A	20,896	
Macedo A	14,770	
MacFarlane A L	1,091	
MacFarlane D R	22,462	200
MacFarlane W T	25,984	
MacGregor R C	43,856	8,508
MacHell D A	9,440	21
Machin P A	25,114	
MacInnes A G	6,938	
MacInnis B	3,135	
MacIntyre A	28,721	430
MacKay A	5,951	
MacKay B D	5,776	
MacKay B F	33,907	
MacKay D G	8,467	
MacKay D W	21,204	
MacKenzie A D	21,209	329
MacKenzie F	22,022	
MacKenzie H	2,407	567
MacKenzie I W	17,309	53
MacKenzie J A	30,597	299
MacKenzie J A	1,982	416
MacKenzie K E	30,844	
MacKenzie P D	15,384	5,433
MacKinnon A E	22,487	
MacKinnon D R	32,028	
MacKnight D G	23,082	
Mack L L	26,851	
Mack R F	26,118	4,145
Mack S	4,864	
Mackey G H	21,982	
MacLean A C	21,314	
MacLean A M	16,334	
MacLean D N	23,065	240
MacLean P N	22,468	
MacLennan L	3,441	
MacLeod C J	28,300	6,657
MacLeod D	9,835	889

	Salary $	Travel $
MacLeod J S	4,701	3,058
MacLeod K R	3,246	
MacLeod R S	20,030	
MacMaster A	8,660	
MacMillan J	27,867	4,184
MacMillan J M	20,599	437
MacNab D W	44,439	723
MacNab L A	23,341	640
MacNair G	24,525	1,890
MacNeil M K	23,403	
MacNeil R	24,159	
MacOuko J	20,199	
Maco L	24,609	
MacPhee S	17,866	
MacPherson D N	24,575	480
MacPherson M	20,840	
MacPherson S J	21,605	924
MacSween D I	33,335	5,914
MacTavish J	17,491	
MacTavish P	18,314	152
MacVicar D C	47,910	6,805
Madden J	8,468	
Maddison W J	8,288	
Madelung L M	20,780	3,683
Mader J G	22,735	476
Madlung H F	22,062	
Madrigga L J	8,659	
Madsen K E D	28,603	
Madsen P E	28,352	233
Magas M S	37,095	1,099
Magdanz R C	26,468	
Magdy S	24,173	48
Magee A A	21,790	66
Magee V C	1,242	
Maggs R J	23,899	
Magnus R D	22,916	
Magnusson R E	22,106	446
Mah A K	31,819	2,532
Mah K	22,631	
Mah K K	22,910	30
Mahaffey R T	21,259	6
Mahood P J	26,753	321
Mahortoff N	28,145	
Mahovich J A	586	
Mai R	22,241	138
Maibauer M E	24,398	
Mailhot K R	26,063	290
Mair W	21,422	
Maisonneuve R W J	18,682	
Maitland M E	8,567	
Maitland W J	22,908	904
Majeau N V	626	
Major M E	24,503	
Majeskey R A	20,891	963
Makarewicz N	21,837	
Makayev M	36,823	
Makayev M B	33,339	
Makeiv E	22,754	56
Makeiv J H	36,603	
Makeiv S W	27,669	
Maki B A	22,640	248
Maki T	15,812	
Makonen P P	22,097	
Makortoff P F	24,168	
Makowichuk R	25,369	
Malach P J	17,307	
Malakoff G F	19,093	57
Malcolm A L	21,784	
Malcolm K W	39,481	777
Malekow S M	22,592	
Malkin P R	21,775	404
Mallam R S	21,570	
Mallin J	10,317	
Mallow L	21,294	
Malm H E	33,224	75
Malmberg E I	21,524	
Maloff B	11,828	
Manchak R	6,435	
Mandrusiak M P	19,970	
Mangan R J	21,117	
Manhas A S	19,844	
Manion P C	10,303	
Manley R L	21,842	
Mann J D	4,445	
Mann K D	21,501	
Mann R E	20,852	
Manners C	14,149	
Manning C P E	25,407	
Mansbridge K J	8,848	
Manson E	20,815	86
Manson J W	25,521	
Mantle G L	5,097	
Manuel D A	41,704	825
Marcellus R	21,575	
Marcer E V	21,499	
Marchand C P	19,567	
Marcle J B	23,061	1,145

	Salary $	Travel $
Marcotte C J	5,541	
Mardo L J	14,756	
Mardyn L A	11,508	
Margetts J G	18,857	997
Marier L M	20,324	1,785
Marinus C J	22,229	824
Marion A M	14,910	501
Marion E	4,872	
Marion J D	23,674	
Marken W	24,566	
Markham C	21,102	
Markin K P	21,246	
Markin P J	24,491	1,153
Markowski S	19,306	
Marquardt K E	21,581	65
Marr D	14,686	861
Marriott F W	20,582	
Marriott J R	33,224	50
Marriott P T	31,048	
Marrs D A	20,782	1,824
Marsden S V	8,618	
Marshall B A	16,028	
Marshall B C	6,078	
Marshall B R	13,051	
Marshall E	22,617	
Marshall G W	23,490	
Marshall K G	35,628	
Marshall M C	24,339	
Marshall R J	26,205	11
Marshall S Y	19,353	
Martell L	28,484	208
Martell L P	8,651	
Martens A P	25,084	
Martens D	25,257	
Martens D J	26,554	1,842
Martens F E	41,329	3,740
Martens H P	22,432	
Martens M	25,664	272
Marti E	31,361	1,630
Marticotte P J	24,204	
Martin A W	5,014	
Martin D	1,200	
Martin D F	51,072	8,630
Martin F J R	29,084	806
Martin G	23,447	589
Martin G P	6,506	
Martin K A	8,846	
Martin K R	2,053	130
Martin L	22,592	350
Martin L A	16,621	
Martin R A	23,660	166
Martin R F	24,273	
Martin R J	4,559	401
Martin S A	19,781	236
Martin S D	21,480	
Martin T C	25,133	11
Martin V G	28,769	425
Martin W E	16,036	240
Martindale J S	21,256	441
Martyn J	17,269	
Maruggi A	19,099	
Marunchak G J	24,792	
Marunchak J A	26,478	
Marven R	18,181	
Marwood R A	30,660	78
Masch D L	15,444	
Masiarko R P	25,593	
Mason C B	22,146	6
Mason M D	23,935	
Mason W	21,303	
Massey R G	23,209	218
Masters S	2,723	
Mastin R	1,325	
Mastrantonio M	22,678	
Matheson B J	684	
Matheson C W	2,373	
Matheson D G	20,123	
Matheson R W	22,220	78
Mathews W D	26,059	
Mathieson G G	32,601	191
Mathieson R W	32,904	189
Mathura P	27,020	631
Matsu M C	19,630	
Matthews F E	21,071	
Matthews F N	17,919	
Matthews G A	16,784	
Matthews I R	26,811	375
Matthews J R	22,048	887
Matthews R A	22,716	
Matthews R E	36,499	
Matthews R G	32,068	
Matthews R G	24,284	
Matthews R L	30,440	
Matthison J A	31,687	
Matthison K W	32,347	
Mattis F W	3,086	
Mattson W A	22,178	1,021

SALARIES, WAGES, AND TRAVELLING EXPENSES

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Matusky F	20,944	
Maughan N W	21,329	
Maurice D W	7,047	
Mawle J L	36,351	
Maximuk A	23,093	902
Maxwell R K	20,606	16
May D F	28,638	5,823
May H J	23,625	
May H J	8,136	
May M	23,085	
May N P	6,078	73
May W H	22,362	
Mayer J W	22,539	221
Mayer R L	23,333	161
Mayer S	15,892	
Mayer W	23,873	11
Mayes D R	27,331	
Maynard W L	21,369	
Mayner J	19,465	
Mazuch L	27,623	1,897
Mazurak A L	22,165	28
Mazzei E P	23,888	24
McAbee C R	7,257	
McAdam D	26,738	895
McAlister J	1,224	
McAllister H E	24,310	
McAllister R S	27,899	
McAlpine J	14,290	
McArthur A	6,990	781
McArthur M G	27,671	373
McArthur N R	19,800	
McAuley M J	8,478	
McAvity B D	30,178	2,435
McBeth N T	22,670	
McBride G D	24,326	
McBride J G	18,937	
McBride T P	20,233	
McCabe J A	22,565	
McCabe M B	12,056	
McCall F B	3,051	
McCallum C A	19,476	
McCallum D M	23,551	
McCallum D W	23,632	3,598
McCallum G J	4,763	
McCallum M C	16,174	200
McCargar W A	29,849	1,004
McCartney R R	4,563	918
McCaskill D J	33,557	3,289
McCaughtrie T S	170	
McCauley D J	21,635	
McCauley W W	25,432	32
McCaw B P	16,677	53
McClean J A	23,562	
McCliesh T	23,032	
McClure J C	6,791	
McCluskey P A	20,379	
McColl C J	22,066	
McComb W K	10,877	
McCombs C	16,315	17
McConnachie W A	5,239	
McConnell D G	19,956	
McCooey M L	26,744	
McCormack D	3,315	
McCoy G E	21,320	1,251
McCoy J P	23,737	1,752
McCracken C H	89	
McCrady D W	8,896	
McCreight W J	19,689	
McCuish T	11,762	
McCulloch J G	30,556	864
McCulloch P L	3,910	
McCune P V	23,193	237
McCune R A	39	
McCutcheon R T	20,277	198
McDade G E	25,518	
McDermid A	13,135	
McDermid L	22,120	41
McDermid R M	1,903	
McDermott D B	21,080	
McDonald B L	18,308	84
McDonald F E	21,718	363
McDonald H	22,594	2,389
McDonald J	18,908	
McDonald J D	23,856	
McDonald L E	28,540	4,361
McDonald N B	22,759	
McDonald N B	349	
McDonald O S	6,797	24
McDonald R J	21,819	
McDonald R R	24,754	484
McDonald R V	22,783	1,545
McDonald W B	38,139	
McDonald W J	43,880	1,351
McDonell G R	24,374	2,891
McDonell J P	32,622	3,820
McDonnell C A	16,161	
McDonnell J P	6,566	
McDonnell N K	28,124	
McDonnell R T	19,257	170
McDonnell W J	21,649	
McDougall I C	22,656	
McDougall J	35,775	2,523
McDougall J T	21,014	
McDougall R A	1,158	
McDougall W G	26,942	1,533
McEachern G D	20,310	
McEachern S	16	
McEachnie K	18,462	308
McEachren W R	24,142	1,477
McElderry D C	8,388	
McEwen B W	21,103	1,565
McEwen K D	22,709	
McFadden G	17,604	265
McFadden R C	22,379	
McFarland A	31,676	1,666
McFarland L T	22,965	
McFarlane J D	37,173	86
McFarlane P A	27,345	
McFarlane R B	9,797	
McGarvey G M	22,150	
McGavin D A	24,085	
McGeachy D G	20,043	
McGee R V	30,255	258
McGillivray C E	11,259	
McGimpsey R J	22,784	
McGinnis N C	34,902	
McGiven J N	3,336	
McGivern K J	16,550	
McGivern N J	22,627	
McGorman B W	29,029	128
McGougan J W B	11,070	
McGowan J H	7,034	
McGowan R L	23,041	99
McGregor W D	25,375	18
McGuire K J	22,621	
McInnes P W	8,987	
McInnes W A	24,981	
McInnis C M	21,215	269
McIntosh R N	24,532	689
McIntosh R R	21,833	
McIntyre C V	19,604	964
McIntyre J W	24,262	1,992
McIntyre V M	190	
McJannet D L	29,562	
McKamey R J	15,468	372
McKay A	25,083	
McKay C D	22,521	55
McKay E R	24,069	202
McKay I L	17,291	
McKay J D	22,296	7
McKay J L	21,715	617
McKay J W	21,355	77
McKay T E	2,376	
McKay W H	21,220	541
McKee D S	28,049	1,009
McKee J T	17,772	
McKee L	1,035	
McKee L R	22,632	
McKeigan J L	22,003	
McKellar A C	21,084	101
McKenna D L	62	
McKenzie B	22,419	
McKenzie H I	20,581	406
McKenzie J T	21,144	
McKenzie S H	16,962	925
McKenzie W	21,854	881
McKeown B R	50,824	8,079
McKeown R	48,048	792
McKerracher C D	19,695	
McKie D M	1,875	
McKillican D V	9,072	
McKillop D W	31,580	
McKinnon P G	9,680	
McKimmie D	20,757	200
McKinley E M	30,271	1,202
McKinley B	21,675	
McKinley J A	5,902	
McKinley P S	22,873	2,225
McLaren B R	18,026	
McLaren D F J	1,125	
McLaren J H	24,322	
McLaren M L	29,841	
McLaughlin D A	22,547	
McLean D B	21,039	568
McLean D H	24,106	138
McLean G D	21,161	856
McLean L L	2,223	
McLean R I	20,684	189
McLean R R	22,952	
McLean R W	22,162	
McLean R W	28,327	
McLean T L	4,177	
McLean W	25,848	
McLellan D B	22,088	635
McLellan J D	21,686	
McLellan R D	21,270	
McLellan R J	5,625	
McLennan D C	24,448	485
McLeod A R	24,081	63
McLeod B	18,584	
McLeod B M	18,189	
McLeod E F	28,067	
McLeod I E	23,039	514
McLeod I N	22,453	1,250
McLeod K F	1,193	
McLeod N	24,246	733
McLeod N D	23,758	
McLeod R C	34,324	948
McLinden J	21,659	
McMahon G J	95	
McMahon T M	24,356	
McMahon T T	26,457	254
McMann E S	22,751	
McMeans N A	21,347	3,698
McMeekin W E	41,547	518
McMillan J K L	22,684	
McMillan J T	23,835	
McMillan M G	24,478	2,100
McMinn D J	8,090	
McMullin G J	21,202	
McMurter J	20,619	
McMurtrie J C	21,024	
McNabb T A	19,283	
McNay M S	18,931	61
McNee J M	32,051	
McNee N L	24,641	314
McNeil B R	2,456	
McNeill G G	22,069	
McNevin H G	24,564	1,527
McNicholas L V	26,398	78
McNutt G E	28,876	
McPhee G	20,051	
McPhee J A	25,553	
McPherson D K	33,435	724
McPherson G	16,934	
McPherson G F	17,041	
McPherson S E	24,384	
McQuade T	22,769	
McQueen R J	23,308	
McQuillan R	22,272	
McRae B E	5,437	772
McRae N H	28,302	3,935
McTavish D J	32,582	468
McTavish R W	8,165	
McWilliams G E	1,884	
Meadmore R B	25,241	
Meads E A	48,907	2,087
Mearns G L	20,543	
Measure G	20,740	
Medcalf S A	17,394	506
Medynski B L	9,585	
Meeks R E	25,471	102
Meerman H D	16,579	6
Meers R S	33,070	1,370
Megaro R	19,554	
Meidinger J F	47,763	1,520
Meier D D	22,367	188
Meister G E	4,618	
Meldrum M R	19,689	19
Melnychuk B	21,135	
Melnyk R E	24,342	
Meloro D	22,755	
Meloro J	3,513	
Mendes J A	24,988	
Menhinick B F	23,680	19
Menhinick D A	21,307	
Mennie L W	21,600	
Mercer A	23,130	76
Mercer J A	30,929	120
Mercer W E	10,871	
Mercer W E	54,251	2,299
Merchant C	21,906	
Merchant J F	27,687	
Mercier P R	16,922	
Mercier R J	26,444	
Meres G M	24,030	283
Merit G	21,349	
Merk K B	17,730	
Merkel G A	33,224	468
Merkel R A	25,229	
Merrall G J	20,688	
Merrett L A	26,200	617
Merrick B E	22,365	
Merrifield S	1,606	
Merry D B	15,659	4,969
Merry G F	23,748	
Merston N H	7,104	
Merton J G	26,127	4,129
Merwin L	23,604	
Metcalf W L	20,498	
Methot B	1,536	479

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Methot R D	28,572	3,205
Metka D W	19,750	
Metz V	19,488	25
Metzger W O	24,030	411
Mewhort J D	29,265	393
Meyer B	533	
Meyer J P	22,385	
Meyers A J	22,164	
Mezei T E	18,299	221
Michaloski J	23,775	
Michaloski T	20,763	
Michaud D J	25,507	
Michelin G W	20,889	105
Michell R P	23,643	
Mickelow H	21,117	
Mickey R H	25,188	
Middleton H H	24,593	
Miele S	6,164	216
Mielen M M	4,593	
Mielty L A	1,890	
Migneault R H	22,205	
Miki G T	23,424	5
Miki R	21,275	
Miles J R	23,174	5,935
Milinazzo F	20,466	
Mill J W	28,180	1,335
Millar K M	34,410	536
Millar R R	12,774	950
Miller A	27,889	
Miller D E	24,571	3,284
Miller D G	23,916	138
Miller D J	17,937	
Miller E K	913	
Miller G F	22,625	671
Miller H C	7,360	
Miller H D	26,316	246
Miller I	18,454	
Miller I A W	28,666	4,489
Miller J A	22,363	
Miller K R	17,318	
Miller P J	22,443	
Miller R	25,155	
Miller R F	21,050	
Miller W	23,333	
Miller W A	27,071	
Miller W F	10,799	
Miller W S	26,570	2,114
Millertait F W	22,889	
Milligan R J	8,196	
Milliken G R	20,321	
Mills J N	22,981	
Mills P	14,909	
Mills R S	20,318	
Mills S	21,998	
Milne A A	22,000	682
Milne A K	21,025	277
Milne C R	31,574	109
Milne G C	2,965	
Milne G R	15,935	
Milner L P	9,360	
Minchin M	20,575	
Miner M E	10,101	
Minger S J	14,305	
Minifie T B	37,897	5,936
Mintak D O	24,875	
Mintak J	32,538	5,648
Mitchell A R	33,088	
Mitchell B	22,473	
Mitchell C	52	
Mitchell D H	252	
Mitchell D R	22,324	
Mitchell D S	18,366	320
Mitchell F D	22,470	
Mitchell G	24,067	
Mitchell G D	20,696	109
Mitchell J P	20,257	
Mitchell K A	22,172	
Mitchell L	16,931	
Mitchell L F	1,129	
Mitchell W	22,959	161
Mitton D	15,328	
Miyahara L K	9,792	
Mochizuki R K	29,219	3,460
Moehling A G	13,686	
Moen G E	7,223	
Moffat C R	29,023	
Moffat W B	21,897	9,948
Moffat W G	6,152	
Moffat W W	24,938	329
Moffatt F R	21,359	
Moffatt L W	29,252	
Moffet S J	25,174	
Mohamed S S M	22,952	
Mohns C F	8,350	
Mohoruk C	15,934	
Moir A R	31,012	232
Molander N K	27,432	13
Molander P W	19,901	
Mole F K	19,392	
Molendyk B J	14,567	
Molendyk M T	23,383	63
Molendyk T	22,423	1,092
Molett R R	18,112	4,934
Moline L	26,202	817
Moller W B	8,636	
Mollerud R H	19,485	
Molnar I J	1,487	
Molnar R	19,968	42
Molyneaux W T	23,006	
Molyneux R J	20,687	263
Mondini T	15,652	
Monette V C A	22,582	248
Monnington D	18,476	
Monsell D L	24,515	45
Monsen R G	422	
Montador A J	43,825	6,454
Montague T	21,293	
Montgomery R H	28,533	
Montgomery W	40,624	814
Montgomery W A	25,898	3,324
Moody A P	24,184	
Moody P L	24,502	2,119
Mook L J	22,115	35
Moon H	19,962	54
Mooney D G	22,343	400
Moore D N	46,074	3,108
Moore E J	25,673	
Moore G A	33,481	
Moore H C	25,805	
Moore H J	25,004	
Moore I	1,200	
Moore L G	32,894	
Moore R D	19,630	63
Moore S J	11,609	
Moore V A	24,024	82
Moore W A	1,081	
Moos W R	8,822	
Morabito A	24,556	
Moraes W E	1,224	
Morberg M	21,980	
Moreau A	8,537	
Moreau J H	22,877	
Moreau P F	22,044	
Moreau S	17,488	78
Morey F J	51,874	1,627
Morgan G M	26,886	930
Morgan P M	23,310	
Morgenthaler A F	25,000	210
Morhart E	20,426	
Morice K E	20,109	140
Morin A A	787	
Morin J J	22,821	
Morley J H	43,898	3,024
Morley M	1,159	
Morris D W	21,384	475
Morris G	1,600	
Morris I G	20,570	
Morris J W	46,846	1,226
Morris L J	17,274	
Morris S	317	
Morris S M	9,495	
Morrison B R	419	
Morrison D J	25,054	
Morrison J H	25,105	14
Morrison J S	8,757	
Morrison P N	6,602	259
Morrissey K L	20,546	
Morrow J G	77	
Morrow L V	27,678	12
Morrow T G	20,953	
Morse D M	21,871	829
Morse G L	21,448	
Mortenson R L	21,183	
Mortimer D M C	21,825	299
Mosby G E	29,600	4,304
Moses A T S	21,933	279
Moser J G	33,187	520
Moshenko P W	9,377	
Mosimann J	20,253	
Mosser C W	24,962	678
Mosser G A	8,408	
Mossey D	20,213	28
Mossman C A	33,224	806
Mosure A D	24,363	46
Motioch M	20,728	
Mottershead P A	8,686	
Mottishaw J B	32,020	
Mouat M K	28,074	
Mould D R	2,607	
Mounsey F W	28,005	
Moutray K B	21,251	48
Mowat F C	19,316	
Mowat G M	33,609	627
Mowatt G M	25,408	121
Moyes R A	88	
Mucha A J	23,732	1,285
Mudry J	17,695	256
Mueller J W	21,326	
Mueller R P	25,841	
Muir D E	20,146	
Muir D S	22,283	
Muir K	20,133	
Muirhead K P	18,147	
Mukuyama S	25,183	
Muldoon J	21,110	
Mullen J	8,894	
Mulvahill J E	27,863	84
Mulvey J M	26,610	3,296
Mundreon T P	20,880	
Munich D G	22,338	1,640
Munn P L	29,560	
Munro A M	18,024	
Munro F H	24,468	92
Munro R J	20,405	
Munro T C	24,828	
Muntean R K	20,258	
Murdock A J	21,167	
Murdock J	25,772	390
Murphy D M	5,541	
Murphy E A	22,356	
Murphy E M	21,380	
Murphy J H	3,936	
Murphy J P	24,403	
Murphy J W	31,843	74
Murphy M A	22,663	
Murphy P	12,238	
Murphy P S	25,600	1,723
Murphy T K	23,254	
Murphy T L	22,192	
Murphy W A	20,188	
Murphy W I	20,999	
Murray A F	24,066	684
Murray A V	29,517	65
Murray B E	22,129	
Murray C R	21,550	133
Murray H I	17,428	486
Murray J R	21,570	
Murray K	19,767	2,579
Murray T C	24,488	
Murthi J N	32,558	412
Musselwhite G J	31,979	525
Mussick J A	26,195	1,042
Mustafa D	21,668	
Mycholuk M	16,949	
Myers E S	21,459	
Myers H K	27,253	87
Myers T A	21,068	
Nabseth R	10,816	
Naccarato M J	22,335	
Nadeau M	20,866	
Nadon L	20,571	
Nadon M J	4,789	
Nagasaka H H	25,953	
Nagy A L	31,194	
Nagy M	19,655	
Nakashimada M E	17,405	
Nakatsu T	31,843	17,547
Nakazawa K	22,147	
Nash E W	19,128	
Nash N N	34,737	1,171
Nash P A	27,975	
Nason E J	749	
Natalizio P G	903	
Nault D L	2,448	
Naychuk J	7,050	
Neale A	13,654	
Neale F W	24,121	97
Neale J R	20,141	
Nealis D M	21,742	
Neall R M	25,640	24
Neault C V	8,340	
Neave M V	26,899	241
Nehaj A	25,691	
Neigum M	21,325	
Neigum N J	23,748	
Neil J	23,892	
Neill R A	20,540	
Neilson G R	25,437	
Neisen C	20,796	
Neitz E W	22,862	28
Nelles L E	29,291	
Nelson D R	24,653	425
Nelson E R	13,074	
Nelson H E	19,228	
Nelson H E B	22,503	1,499
Nelson H N	28,922	900
Nelson H W	22,463	
Nelson J W	46,665	5,031
Nelson K M	25,172	121
Nelson L A	24,860	937
Nelson M M	22,014	229

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Nelson M R	788	
Nelson R A	20,615	
Nelson R N	11,525	
Nelson S C	15,142	
Nelson S D	11,845	
Nerbas I R	24,776	122
Nesbitt R M	23,554	286
Nesling N	21,179	
Neste J L	13,790	
Nesting A T	36,536	437
Netherton S F	23,123	138
Netzel K	26,761	5,727
Netzel K M	18,116	
Netzel M S	21,319	
Neudorf D	8,457	
Neufeld D	22,308	119
Neufeld D J	158	
Neufeld L F	20,212	
Neufeld R H	29,780	
Neuls D K	3,865	
Neuman V	23,042	
Neumann H	19,592	
Neumann P	26,381	
Neville R W	15,132	
Neville V	8,447	113
Newcombe E L	20,983	
Newlands M J	23,697	237
Newman W C	25,355	63
Newman W E J	31,505	
Newsham D	9,951	66
Newth G R	23,391	824
Newton B D	22,818	
Newton H M	25,417	387
Newton K S	18,363	
Newton M	31,384	231
Newton R M	33,556	
Ney M	15,708	
Ng S J	22,521	1,328
Nichol B	2,082	
Nicholas G	19,591	487
Nicholas K L	22,610	
Nicholls W W	28,852	705
Nichols C E	21,252	
Nichols E N	23,918	
Nicholson G W	23,725	243
Nicholson M	24,048	617
Nicholson P G	32,747	
Nicholson R J	22,269	
Nickel C	23,192	
Nickel I H	27,584	
Nickells G E	29,132	59
Nickels B	20,808	
Nickerson C R	30,162	139
Nickerson P R	1,412	
Nickisch A J	21,015	950
Nickle S	10,650	
Nicolson B F	19,633	
Nidle K W	5,909	
Niehaus B E	29,748	431
Nielsen A	17,725	
Nielsen B T	45,898	1,128
Nielsen E C	16,336	
Nielsen E G	20,646	
Nielsen G A	13,404	
Nielsen G F	24,345	
Nielsen J M	20,412	
Nielsen R	20,865	
Nielson C A	16,542	
Nielson D M	25,692	4,152
Nielson K H	980	
Nieman J L	21,328	29
Niemi K N	24,041	
Niemiec C	22,788	
Niezen H	24,315	7
Nijhoff J R	30,207	
Nilsen K G	20,782	21
Ninatti N J	20,947	
Nip D G	264	
Nirwan K	26,364	1,074
Nishiuchi J M	20,329	
Nissen A	6,532	
Nissila J H	21,801	
Nixon D B	22,736	354
Nixon D C	5,306	
Nixon D G	21,114	
Noakes A W	21,874	
Noakes R M	33,200	
Noakes T L	19,732	
Nobbs L F V	21,399	
Noble A	21,492	
Noble K L	21,280	
Nogrady A	9,802	7,183
Nole J E	24,042	
Noll D R	20,968	
Noonan D E	22,859	
Noordam A	24,656	
Norberg R M	17,954	
Norbygard P H I	22,124	19
Nordstokke M M	26,013	176
Nordstrom D R	29,821	1,492
Nordstrom N C	37,398	
Nordstrom W	25,892	
Norman A	4,065	
Norman W I	19,086	
Normand C R S	19,850	35
Normand T J	20,393	
Normoyle K	9,500	
Norn D	20,897	
Norquay J G	14,534	
Norris W B	22,602	6
Norstrom A	25,960	
Norstrom D A	23,579	85
Northwood N F	24,782	
Nosek D M	19,452	
Nosek M A	21,848	
Nucich J R	718	
Nukina M M	19,094	
Nurse R S	18,380	
Nuttall J	20,155	
Nutting E F	28,022	55
Nygaard E R	24,095	19
Nyland D	39,368	1,865
Nyman D R	9,871	881
Nyman K B	21,415	
Nystedt B	24,593	
Nystrom C	8,981	506
Oakford B J	25,181	188
Oakley J E	19,716	289
Oakley R M	32,009	303
Oakley S	2,788	
Oakman K	492	
O'Brey A J	3,025	
O'Brien D L	12,819	
O'Brien K	21,676	
O'Brien N L	20,012	
O'Brien R C	24,411	
O'Bryan J E	25,608	1,649
O'Bryan J P	23,876	177
Obee S	16,479	
Obrien R G	24,082	
O'Connor I W	26,396	
O'Dine L G	25,863	497
Oddson D L S	827	
Odell L G	23,684	
Odenbach R J	24,330	
Odian O E	2,818	
Odin D J	24,580	
Oe D	26,147	881
Oeser J M	23,312	196
Offley W	8,721	6
O'Genski G G	20,660	
Ogden T T	25,021	52
Ogden W L	24,327	9
Ogilvie V J	27,560	246
Ogilvie W J	35,186	
Ogloff R L	20,284	134
Ogmundson W H	21,238	568
Ohlhausen A F	22,252	
Olafson R O	21,118	
Oldfield F C	23,717	
Olds C H	18,809	
Oliarny J H	23,712	
Olinger R P	24,723	344
Olsoff A A	21,469	
Oliver C	20,267	
Oliver D	17,447	
Oliver D L	42,782	1,211
Oliver G E	17,845	6
Oliver J F	4,365	
Oliver J R	20,439	
Oliver L N	22,634	
Oliver M F	34,534	3,058
Oliver R I	5,716	
Oliver S	12,205	8,723
Olivier L S	21,593	
Olieck G M	23,258	1,223
Ollenberger R P	20,300	
Olney J	21,707	
Olsen A A	19,929	12
Olsen B B	25,010	517
Olsen L C	19,488	177
Olsen L D	1,894	758
Olson A	24,091	
Olson A G	23,159	
Olson H	19,732	
Olson J F	20,411	
Olson J R	10,531	
Olson J R	15,792	257
Olson L L	33,751	2,531
Olson M H	24,062	12
Olson O L	15,080	
Olson P A	27,725	1,538
Olson V E	22,407	
Olsson J A	27,624	
Olsson J W	27,650	442
Olthof E R	22,912	430
Olynyk D L	3,712	
Olynyk R	8,973	
Olynyk S L	12,042	
Oman D E	1,646	
Oman R T	23,156	
Omelchuk D	407	
O'Neill C	22,222	
O'Neill N D	37,774	1,271
Oncul K F	8,235	
Ondecoeur J F	3,452	971
Onhasey S M	44,403	401
Onions J	30,011	3,191
Onions J E	10,166	523
Opdahl A K	20,158	634
Oplasage M	8,924	
O'Rielly M D	3,354	
Oram M E	13,092	
Ordano L	2,473	
Orr R	25,192	
Orrey R C	22,852	
Ortis C G	16,107	53
Osborne C R	25,503	15
Osborne D K	21,410	
Osborne R L	38,955	1,871
Osborne T A	22,594	3,497
Osterberg W K	25,360	204
Ostertag R V	17,538	
Ostrom I G	1,978	
Ostrowski D	36,842	3,762
Oswald J O	36,691	391
O'Toole J P	31,592	1,551
O'Toole K D	4,677	
O'Toole S D	27,961	
Ottig D	21,215	
Ottesen K R	22,851	224
Otto L I	27,385	2,719
Ottoson A L	21,361	
Oudshoorn A	40,995	5,752
Ough R	19,233	
Oulton D	19,138	
Overholt A	11,971	
Overholt G M	27,295	128
Overstall D J	4,828	
Ovington A W	21,914	
Ovington F W C	20,941	
Owen D L	3,692	
Owen D M	20,050	30
Owen G H	22,903	2,503
Owen L S	17,178	65
Owens E J	17,174	291
Oxenham R K	21,865	857
Oxland T W	9,734	
Ozeroff A A	24,668	
Pabon J A	30,804	332
Paetz K A	2,698	
Pagani L	23,479	
Pagani M	19,613	
Pagdin R A	15,801	
Page G	24,984	
Page G S	21,134	
Page J D	14,425	5
Page R D	35,251	2,905
Pages V	22,470	
Paget B M	23,243	809
Paget D R	19,393	
Pahl J	14,566	156
Painchaud L R	20,557	
Paine P C	23,490	
Painter W M	22,631	89
Pakka R R	23,479	
Pakka S D	18,366	
Pal S	13,087	
Paladino R B	20,476	
Palaguan M	26,213	
Palesch D J	16,024	
Palmateer B S	25,745	
Palmateer D R	21,007	
Palmer F G	26,425	
Palmer J J S	31,091	1,008
Palmer J R	21,752	
Palmer L B	15,774	125
Palmer W A	19,843	
Palmer W J	24,498	
Paloposki G W	28,605	
Paloposki S G	43,137	3,199
Palumbo B	23,615	
Pancich K R	874	
Panda G	16,765	44
Pankiw W	12,710	
Pankratz J	17,795	98
Pankratz R K	23,748	703
Pannekoek H C	22,982	
Pannell B G	15,549	100
Panton R W	16,516	200
Pape D M	24,294	257

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued
Highways—Continued

	Salary $	Travel $
Pape R	16,251	249
Pappas R R	29,414	
Pappas S	19,674	
Paquette J E L	22,626	31
Paquin I E	1,445	
Paradowski E W	23,186	
Paradowski L A	23,639	
Parent P E	26,584	72
Parenteau P D	10,168	
Park A A	20,169	
Park A F	34,730	
Park D L	7,898	
Park L C	26,565	
Parker C E	23,574	
Parker E A	9,122	
Parker E Y	23,161	
Parker J F	45,196	755
Parker J G	34,214	1,361
Parkes D A	16,483	46
Parkes D R	53,248	3,888
Parkin D R H	21,203	
Parkinson D M H	24,793	134
Parkinson L	19,466	721
Parks J N	27,321	1,408
Parks L A	13,700	
Parks L D	3,718	
Parlette D N	24,311	
Parr S J	23,231	66
Parsons H G	31,133	2,246
Parsons M	29,509	879
Parsons S E	345	
Partington K R	21,870	352
Paschal B	20,624	
Pasco J L	23,172	
Pascuzzi C J	7,831	
Passenger L A	24,139	
Passerin A M	24,363	
Pastor R A	25,164	
Patch S	21,326	475
Paterson R E	28,380	
Paton J D	23,551	67
Patrick G D	16,317	138
Patten W A	57	
Patterson A M	20,995	
Patterson B L	26,200	2,424
Patterson H	19,729	
Patterson L T	25,782	2,448
Patterson M	17,172	
Patterson M E	20,903	453
Patterson M R	23,255	4,622
Patterson R J	21,744	29
Patterson R W	23,136	
Patterson W	19,210	
Pattie L G	29,292	519
Pattison D	1,837	
Pattison R	102	
Paul D R	31,305	
Paul L N	23,408	
Paul L N	19,658	
Paul M W	3,293	
Paul N	10,532	
Pauls M D	22,764	384
Paulson L M	37,870	2,956
Paulson S D	9,788	
Pavan B	21,635	114
Pavan C A	7,448	
Pavanel R A	25,214	613
Payer M M	18,927	
Payne A A	21,911	
Payne B G	24,655	
Payne J G	24,345	
Payne P	8,959	
Peacock C A R	24,332	30
Peacock I C	20,543	
Peake M J	22,607	
Peaker D M	1,331	
Peaker J E	24,766	
Pearce B W	31,441	2,105
Pearce D B	27,642	763
Pearce D E	25,303	6
Pearce J B	8,771	
Pearce L	1,848	
Pearce R P	19,652	
Pearson C H	2,649	
Pearson M E	20,823	
Pearson R A	25,595	495
Pearson R L	30,992	
Pechnik W E	31,621	
Pecora D	21,074	
Pecton N	18,632	
Pederson G D	21,177	
Pedersen H P	37,431	1,167
Pedersen L C	15,564	
Pederson O	31,638	
Pedersen P A	1,284	
Pedersen R	24,302	
Pedersen R A	35,213	
Pedersen W	26,215	
Pederson A L	30,569	
Pederson E M	85	
Pederson M G	11,870	
Pederson O N	14,645	
Peebles C L	1,026	
Peebles D P	30,919	893
Peebles W A	7,316	
Peet D H	31,225	
Peever H M	22,825	
Pelech W	27,577	1,351
Pellegrin D F	17,437	
Pelletier D	21,206	94
Pelletier E R	21,993	
Peloso A A	26,687	467
Peloso R J	25,983	
Pelz L	24,703	
Penco L	4,680	226
Pendry E D	21,630	
Pendry J J	8,657	
Pengelly G J	25,365	115
Pengelly L M	17,517	
Penman W D	27,901	
Penner B J	40,078	
Penner H	24,725	1,100
Penner H J	16,487	
Penner K W	24,821	502
Penner R	25,778	
Penner R	21,473	
Penner R H	20,816	
Penney B R	22,462	
Pennington J G	391	
Penning R A	19,815	
Penzes F L	21,883	
Pepper A C T	4,671	
Perala A P	20,929	
Perepelkin B C	21,013	
Pereverzeff J	15,904	
Perfetti T	18,683	
Perich M M	22,916	
Perkins G L	28,764	
Perrault N L	129	
Perreault J V	23,295	
Perry J	9,098	
Perry N L	17,249	
Perry R K	25,284	1,608
Perry Y M	17,211	7
Pesth S B	17,192	
Petal D	9,699	
Petch B A	17,413	
Petch S I	21,963	
Peter E C	31,626	4,482
Peter L A	22,024	
Peters C	1,676	
Peters G	2,057	
Peters H	19,831	77
Peters H B	2,366	
Peters J	681	
Peters J I	26,291	
Peters K K	24,991	
Peters K W	1,559	
Peters L	22,562	2,766
Peters L J	20,754	227
Peters P H	24,554	
Peters S L	18,506	22
Peterson A G	22,630	752
Peterson A L	23,355	88
Peterson A S	22,976	
Peterson D A	22,194	
Peterson E H	21,184	144
Peterson G C	23,118	
Peterson G Z	26,162	24
Peterson J J	21,461	4
Peterson J V	22,061	
Petho B L L	20,606	
Petrony J L	17,416	
Pettapiece J C	20,970	
Petterson J	19,056	
Pettifer P	22,464	
Pettigrew D L	17,999	
Petty A J	31,776	
Petty J H	25,085	
Petulla M	4,638	
Pfeffer F	22,676	52
Pfeiffer R R	10,989	
Phaneuf P	24,851	
Phangura N S	1,252	
Phare C L	26,856	
Phelps C S	21,221	
Phelps W C	24,356	1,534
Philbrick R D	13,559	
Philips K	20,232	562
Phillips B E	19,389	1,823
Phillips B G	165	
Phillips C A	22,451	
Phillips C H	21,668	
Phillips D H	21,724	
Phillips D M	22,145	
Phillips E C	42,209	2,833
Phillips G	31,299	
Phillips G D	21,601	
Phillips H I	20,434	
Phillips J D	9,867	11
Phillips J J	18,285	
Phillips J W	24,487	
Phillips K L	9,647	
Phillips R J	1,060	
Phillips R L	21,559	161
Phillips S G	25,659	
Philpot D A	22,517	
Philpot J T	22,510	
Philpott E E	23,082	217
Pickering G A	22,997	
Pickering P M	18,189	
Pickering R E	23,714	
Pickles F R	19,392	
Pickles F R	26,808	176
Pickles G A	23,629	853
Pickrell M V	4,064	
Pidgeon A W	17,763	1,247
Pidskalny C L	20,563	
Pidskalny W	23,860	
Piecowye L	12,514	
Pietila D	25,114	
Pighin A M	12,617	229
Pighin D J	23,514	
Pijl W J	29,132	977
Pike D D	20,546	
Pike I R	25,554	
Piket G H	21,953	
Piket H R D	20,649	1,303
Pimlott R J	22,666	
Pinese P L	15,534	
Pinette L	23,367	89
Piper D S	27,627	1,175
Piperno D	23,564	
Pirie D J	19,746	1,344
Piroddi D	21,065	
Pitcher A	21,112	
Pitt D G	27,316	
Plamondon T	19,439	
Planiden A D	24,017	3,938
Planiden P	21,779	
Planidin F	21,297	
Plante R E	23,169	19
Plantz H	22,869	
Plastow A G	19,540	
Platz G J	23,036	
Playdon E C	22,219	
Plummer J L	26,005	
Plummer L H	32,757	71
Pluschke R J	21,990	
Poch T L	21,153	4,557
Podmoroff S	40,577	48
Podovinikoff J	20,576	283
Poetsch H	22,623	
Pogson M	15,601	
Pohl B R	22,827	
Poirier J	14,454	
Poirier J C	27,616	
Poitras A	35,207	
Pol A J	18,476	
Polacik G E	7,761	
Poland F C	24,122	2,784
Polillo T	19,244	
Polishak R S	23,882	57
Polk J A	12,877	
Pollard E R	26,785	247
Pollitt J A	24,069	
Pollock D C	22,667	91
Pollock J G	24,389	
Polman R A	21,878	
Polyson N	37,386	385
Pommer L B	18,949	
Ponting A G	27,679	
Ponzini M T	25,472	
Poole W T	21,444	
Popoff H F	46,846	6,011
Popoff P W	7,318	
Popp A L	24,716	472
Popp C A	21,982	
Porco A	23,189	
Porter K W	11,203	579
Porter N W	22,033	
Posnick P	21,443	
Postlethwaite J B	2,582	
Postnikoff M	21,682	
Postnikoff N L	25,540	6,780
Postnikoff S	22,511	
Postulo S	21,613	115
Poth J B	14,453	
Pothier J B	22,568	117
Pott L G	20,751	
Potter E L	25,708	57

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Potter J G H	5,586	
Pousette R M	6,913	
Poustie V W	25,588	
Pouwells G B	24,753	
Powell B K	814	
Powell C W	20,585	
Powell D G	13,506	
Powell G H B	24,344	355
Powell J C	15,963	14
Powell T W	24,412	419
Powell V E	23,678	399
Powell W F	24,638	
Powers L E	23,634	2,763
Powers W M	20,582	290
Pozer B T S	10,169	
Poznikoff A	25,451	
Poznikoff F F	29,556	
Pozzobon G	24,775	
Prachnau P J	6,110	
Pratt A R	21,216	
Pratt H L	9,575	
Pratt M C	7,973	14
Pratt R	45,195	8,171
Pratt S D	22,885	2,232
Praught D R	22,273	
Prazma A	21,274	7
Prazma L E	191	
Prescott J	20,408	
Prescott J P	20,733	
Press E J	22,009	
Preston C Y	16,367	
Preston K C	1,200	
Preston R D	21,236	
Pretty A H	14,275	11
Pretty D G	22,523	
Price A L	17,319	219
Price D F	24,316	
Price D H	25,569	234
Price D T	21,186	
Price G J	26,066	
Price G R	22,325	
Price J G	23,152	124
Price K A	7,810	
Price M V	19,636	
Price S C	5,219	
Price S E	55,783	774
Priester J	21,900	
Prince D H	21,180	
Pringle P N	22,608	
Proctor R G	24,932	239
Prodeahl A	27,976	2,948
Profili E	26,201	12
Profili J	14,117	
Prokopchuk A	17,502	155
Prokopsky D R	25,298	590
Proteau L J	21,991	
Proudfoot J E	20,735	
Proudfoot M A	26,959	
Proudlock G K	20,894	1,063
Proulx A M	21,925	
Proulx E A	24,155	2,051
Prtoljan L	21,404	
Pruden P W	24,003	
Pryce C J	9,424	
Pryma N	25,259	
Pudek E G	23,850	8
Puga C J	18,756	
Puga N	24,520	
Puhallo W P	35,776	1,263
Pulice S	23,186	623
Pullin W J	27,792	167
Pulver S P	22,372	3,141
Punshon J A	20,613	
Puppin A R	33,644	994
Purchase R F	20,752	
Purdy D L	20,858	
Purver D A	32,753	56
Purvis H	25,282	
Purvis M D	29,803	
Purvis T A	21,452	
Pusey C G	26,549	
Puupponen E	22,894	
Pylatuk G M	22,737	1,126
Pyle J	34,167	1,696
Pytraniuk M L	24,512	310
Quaale G A	18,923	9,615
Quarry W N	31,257	4,168
Querin H W	25,268	338
Quesnel A A	24,086	324
Questo M	23,946	
Quigley C	21,290	260
Quinlan W M	7,311	
Quinn G G	20,605	
Quinn W A	31,244	
Quinn W J	19,560	
Quiring G	15,851	
Quiring G	21,587	1,537

	Salary $	Travel $
Quock S E	18,086	
Raabe H J	20,840	27
Raabis G C	32,636	1,008
Raby B	1,673	
Raby G	4,785	
Racher L R	22,802	
Racicot L P	16,820	
Rackham V A	17,886	
Rad N Z	22,481	
Radley L B	27,705	2,924
Radloff B J	22,748	
Radtke D	11,806	
Radtke G	20,328	
Raffel S W	2,958	
Raga N	19,510	78
Raine R J	23,839	802
Rainey J R	21,942	438
Rains D S	23,418	3,022
Rainsberry M W	2,332	
Raine D R	21,883	
Ralston R S	24,787	
Ram P	7,119	
Ram S	8,280	
Ramnes D H	21,430	
Ramsay C J	30,553	12
Ramsay J	24,415	
Ramsay K D	21,871	
Ramsey D J	29,878	
Ramsey J L	32,034	
Ramsey K J	5,751	
Ramsey K M	16,183	
Randall D	23,221	
Randen S M	7,011	
Rankin A J	21,773	
Rankin J A	23,011	
Rankine P J	21,891	
Ranta D D	31,963	159
Rapps E U	29,619	628
Rapps I	19,685	7,855
Rash G R	814	
Rash R	23,463	
Rasmussen D	20,921	3,998
Rasmussen F	21,379	310
Rasmussen G V	28,439	2,579
Raspberry F R	23,022	
Rath J	21,614	195
Rattray A	36,565	1,025
Rattray K C	19,206	
Rauch F F	21,277	
Rauhanen H E	24,568	193
Raven D A	32,292	4,337
Raven D J H	29,100	141
Raven D L	20,381	301
Raven E S	22,300	19
Ravening D G	22,596	
Ravnborg B C	20,417	1,338
Ray G W	21,817	
Raycraft C L	21,464	
Rayfield E J	23,765	
Raymond G F	27,207	155
Rayner C	17,666	
Rayner W K	22,774	478
Rea A	24,304	
Read K G	20,436	
Reade F C	22,314	
Reading R J	25,743	
Readshaw E E	55,545	5,565
Reagh E P	21,741	
Rear W	20,089	
Reaume L L	8,359	
Reavie S B	19,805	668
Rebagliati M	12,437	1,688
Rebalski N P	21,714	1,281
Recchi R J	26,814	264
Recknagle E M	25,456	605
Redan L	21,327	50
Reddecopp K	18,555	
Reddin J L	25,993	
Redfearn J	22,074	1,213
Redlick G B	21,159	
Redman D H	21,194	
Redman E C	37,909	4,004
Redzich R R	6,636	
Reed G M	21,457	290
Reed G W	21,667	491
Reed J P	22,232	
Reed J P	7,687	
Reed J R	504	
Reed N E	20,589	
Reeder J	21,416	1,804
Reedy W	174	
Reekie K C	22,401	
Reekie R A	31,477	
Reekie R T	17,920	3,325
Regan D J	19,965	3,276
Regan R	16,696	
Regimbald L	1,490	

	Salary $	Travel $
Regner M J	20,485	
Reid D C	23,041	34
Reid D M	13,459	
Reid R J	13,563	
Reid S P	30,594	
Reilly J	20,424	
Reilly T D	20,400	
Reimche R W	36,603	511
Reimer D	16,929	
Reimer E H	36,086	343
Reimer T	25,219	
Reine H G	22,150	
Reine L N	21,703	
Reinke N A	22,685	174
Reiter R	13,881	
Reitmeier C	16,249	25
Rejman D F	26,340	537
Relkey K D	23,411	245
Relkov W G	18,143	716
Remanda D B	18,011	
Remillard J	22,806	
Remmelg A V	23,722	85
Renfrew K J	1,387	
Renke C C	22,094	
Rensby K M	29,185	1,703
Repin N L	7,343	
Rexin D E	5,279	70
Reynes J C	19,059	
Reynolds F D	25,315	
Reynolds J R	32,456	1,062
Reynolds L	18,324	
Reynolds L G	7,323	
Reynolds S H	50,088	3,557
Reynolds W H	16,136	
Rhind W F	23,471	
Rhode M W	24,646	
Rhode R C	21,349	
Rhodes A D	24,885	32
Rhodes A E	71,464	360
Rhodes D G	33,708	2,501
Rhodes G	25,280	115
Rhodes J A	10,829	3,040
Rhodes J W	27,322	
Rice D	22,574	11,793
Rice R	22,173	
Rich D J	27,283	
Richards A G	27,178	3,022
Richards B A	9,488	
Richards D H	24,625	
Richards J G	23,993	
Richards J R	22,684	236
Richards S L	4,919	
Richards W A	28,929	1,520
Richards W S	29,014	
Richardson K R	16,351	
Richardson L C	20,802	
Richardson R J	24,875	
Richardson S R	3,767	
Richardson T H	20,372	
Richardson W G	9,697	
Richmond L S	26,221	208
Richmond N R	7,108	
Rickett W	725	
Ricketts E H	20,907	14
Rickey D J	24,249	62
Rideout A J	36,124	4,372
Rideout F J	28,046	13
Rideout J D	22,929	424
Ridings D H	22,079	174
Rieche A	5,234	73
Rienks K	27,646	
Rikley B V	27,254	
Rimer K F	22,755	343
Rindero R E	24,456	21
Rindler C	3,940	
Ringheim V M	9,094	
Rippon R A	25,809	
Ritchie G W	32,445	
Rivard M	70	
Rivera A G	29,381	
Rivett C W	22,440	
Rizzardo F	34,260	3,903
Robbie J R	22,993	
Robbins G A	21,417	
Roberson G H	22,045	
Roberts C J	26,536	1,240
Roberts D	26,064	931
Roberts D M	22,787	
Roberts H	13,683	827
Roberts L A	72	
Roberts L M	17,473	
Roberts R A	20,747	236
Roberts R G	20,984	
Roberts S P	22,910	199
Roberts T E	24,219	41
Robertson D A	24,195	161
Robertson D S	20,268	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Robertson H C	25,031	
Robertson H G	26,378	801
Robertson I S	24,313	
Robertson J B	29,074	3,661
Robertson J C	18,166	
Robertson J P	21,728	
Robertson R E	26,967	875
Robertson S W	22,698	160
Robillard A H	21,718	
Robinson A C	16,784	
Robinson B T	20,944	
Robinson D C	20,338	
Robinson E J	41,550	3,748
Robinson F J	9,852	
Robinson G N	20,222	
Robinson J P	3,477	
Robinson P	31,574	156
Robinson R	13,086	51
Robinson R H	23,701	12
Robinson R J	30,406	
Robinson T P	5,767	
Robinson T R	23,937	
Robinson W D	5,847	
Robison C C	24,451	
Robson G F K	31,259	
Robson J E	25,177	1,493
Robson M E	22,449	
Robson W L	22,959	
Rocca M	21,077	59
Roche P J	6,116	30
Roches R	16,913	
Rochette R M	3,489	
Rochon B W	23,997	
Rochon L	16,407	106
Rockett P L	18,069	
Rockl A	27,743	864
Rodger T S	25,753	
Rodney G L	23,838	235
Rodwell E M	19,681	66
Roe D N	22,525	
Roe J G	20,920	698
Roed B	1,258	
Roed D R	16,364	257
Rogers A M	22,019	
Rogers B R	21,740	1,264
Rogers D C	23,056	
Rogers J A	543	
Rogers R E	22,331	930
Rogers W W	28,743	22
Rogerson D	26,702	6
Roggeveen P G	5,241	73
Roland C C	25,749	
Rolfe W T	25,049	343
Rolin K D	20,965	
Rollert D	4,132	
Rollheiser G	23,484	364
Rollheiser M	21,189	356
Rollings W R	24,650	2,939
Romanchuk D	5,487	
Romanchuk M L	4,317	
Romano R C	25,195	
Romanow M L	33,310	
Rondeau G J	22,355	126
Ronmark H A	42,041	1,641
Root B W	20,360	
Root S J	25,962	1,501
Rose D A	3,249	
Rose G J	38,407	
Rose K A	22,223	
Rose L D	24,543	76
Rose W D	25,286	
Rosenbaum W	28,557	
Rosentreter L	77	
Ross A M	30,724	
Ross D	12,320	
Ross E A	6,935	
Ross G A	1,088	
Ross G C	21,436	101
Ross G D	23,147	
Ross J	1,290	
Ross J A	22,763	
Ross J J	30,318	187
Ross K	25,938	6
Ross L W	25,345	566
Ross M A	17,108	
Ross S J	21,000	
Ross T C	20,493	709
Ross T F	26,565	
Ross T S	9,288	
Rossignol J L	923	
Ross-Smith G A	20,961	966
Roth R F	10,767	
Round J C	20,063	
Rounding C B	8,177	6
Rourke J E	17,227	
Routley H A	21,926	
Rowan R K J	18,729	

	Salary $	Travel $
Rowe A D	26,796	
Rowe K	20,333	
Rowe K R	27,547	1,226
Rowe L	28,183	
Rowe R B	24,421	
Rowe T	17,791	
Rowe W R	24,680	
Rowlandson J	20,858	58
Rowley M R	20,712	
Roy B	8,888	
Roy D	19,541	
Roy T P	24,158	10,112
Roy W S	24,171	1,736
Royston M E	23,747	
Rozander G V	21,312	2,038
Rozander H E	25,729	6,997
Rozell D F B	23,992	154
Rubeling W D	14,524	
Ruck D C	17,981	2,033
Rudolph M M	30,431	10
Rueger E R	25,500	6,036
Rueger J J	6,297	
Rueger P A	8,958	
Rueger P W	5,142	
Rumpel J A	28,296	
Runnalls G S	33,224	178
Rupert J C	26,661	723
Rusch J S	26,280	
Ruscheinski D	22,204	
Russell E A	19,915	
Russell F H	25,197	545
Russell G	18,015	
Russell-Taylor G	17,295	
Rust I R	18,991	
Rust L A	20,722	
Rutherford L S	28,519	
Rutherford M D	2,356	
Rutherford R B	21,604	
Rutherglen T R	20,483	
Rutledge L S M	35,376	1,084
Rutledge M G	15,481	257
Rutledge R R	24,294	1,076
Rutley D J	29,660	462
Rutley R J	19,683	
Ryan A J	20,811	185
Ryan C A	18,382	
Ryan E J	26,395	
Ryan J N	44,075	4,948
Ryan R M	24,603	1,530
Ryan W H	35,380	819
Ryckman F	23,797	
Ryckman J M	23,712	
Ryder C	7,653	
Ryder D A	23,917	12,372
Ryder H F	20,543	
Ryder P	14,699	80
Ryder W J	24,026	246
Rye C V	23,866	1,524
Ryter D W	4,081	
Saari D E	24,339	
Saari P A	19,745	699
Sabbe M	26,882	
Saby J D	19,217	816
Saby R A	24,927	120
Sackney N	24,645	
Sadler O M	8,524	
Saffin L G	3,878	
Sage J	6,531	1,197
Sahota G S	25,459	
Sahota S S	35,496	1,474
Said F B	23,135	423
Sainsbury W E	22,753	2,909
Saintsbury P	18,243	
Salekin P	15,535	
Salewski D	23,210	566
Salle H P	26,119	701
Sallenback C R	28,506	1,224
Sallenback M P	16,313	249
Salmon B A	3,270	
Salmoni D	24,429	
Salo A	32,786	
Salvador J R	19,260	
Sam J	28,310	
Sam L C	21,894	
Sam M D	14,770	
Sammon T P	23,810	
Samograd W	19,337	
Sampson B R	22,475	
Sampson D H	22,550	
Sampson D J	20,638	
Sampson V	20,806	
Sandaker M E	22,401	
Sandberg G R	20,445	
Sanddar M	20,376	
Sandeman R J	21,707	
Sanders E B	23,289	604
Sanders O C	30,952	154

	Salary $	Travel $
Sanderson G B	21,542	
Sandford C L	21,270	
Sandham P N	21,333	201
Sandre F	22,602	
Sandwith H W	39,989	77
Sanford D	4,340	
Sankey A	23,037	
Sanoy W J	8,993	
Sansom D L	22,932	
Sansom K E	25,450	
Sansom R L	21,533	
Sansome H	10,879	
Santarelli L P	21,227	
Santoro F	20,951	
Santoro R N	17,954	
Sapergia M K	20,386	
Saremba T M	7,237	
Sargent J E	24,641	
Sartor A	20,371	
Sarver K D	9,705	105
Sasakamoose P	21,926	
Sasaratt C J	11,147	
Sauchuk L P	20,729	138
Sauerberg R E	21,107	
Saul R C	23,637	
Saunderson S	25,495	
Savage C R	8,062	
Savard K A	486	
Savarella R	8,129	
Savinkoff S	21,141	
Savoie E L	23,946	
Sawatzky F H	35,626	5,248
Sawatzky G L	20,568	
Sawatzky H B	21,451	731
Sawatzky J O	27,286	494
Sawatzky R F	23,604	
Sawatzky S J	30,004	
Sawyer D B	21,446	535
Scarcelli J	20,299	125
Scarff C L	1,060	
Scarff E L	24,921	655
Scarff J E	5,759	
Scarfo K L	15,629	399
Scarr C	23,772	639
Scarr P J T	36,878	
Schaab L P	8,258	
Schachinger H J	22,657	
Schaefer W	7,984	
Schar E	20,351	
Scharbach L J	11,784	257
Scharien A M	2,113	
Schartner M F	20,476	
Schatz H U	22,589	390
Schaufele D J	7,710	
Scheck G I	19,638	
Scheck K E	3,069	
Scheck L	24,833	11
Schellenberg G D A	15,467	86
Schendel C	17,114	47
Schenk C D	19,398	
Scherer G F	24,528	
Schiefelbein U	25,437	2,704
Schieffert V E	23,844	11,456
Schier A M	2,504	
Schiffo R E	25,457	324
Schimnowsky V	24,378	
Schindel A J	28,114	538
Schindel J	22,022	228
Schindler R M	20,658	30
Schkade T E	20,440	76
Schlapbach J D	21,774	
Schlapbach J W	16,093	
Schlegel C J	29,300	
Schleppe D T	20,874	
Schley M W	24,990	270
Schlichter M L	24,657	
Schmelzel W	26,200	551
Schmidt H G	27,906	
Schmidt J C	1,853	
Schmidt J G	7,494	
Schmidt K	28,544	
Schmidt M	30,684	
Schmidt W G	11,995	
Schmitz K B	20,351	
Schnee D L	20,410	
Schneider C D	26,796	
Schneider D C	20,238	
Schneider D L	4,568	
Schneider D W	6,886	
Schneider F E	16,859	
Schneider J P	8,054	
Schoenstein J	20,360	
Schoeppe D S	3,877	
Schofield B A	13,842	72
Schonke C L	23,576	1,274
Schonwald F	8,948	
Schrader M J	23,478	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Schram T R	20,555	
Schreder R M	2,110	
Schroeder B J	21,663	64
Schroeder K W	9,905	243
Schroeder P	21,908	
Schroyen H	10,889	
Schuepfer G J	23,918	86
Schuitema H	24,440	
Schuler G M	15,532	
Schuler N G	24,872	305
Schulte A L	20,820	89
Schultz B L	22,378	
Schultz H D	20,020	
Schultz M	24,069	
Schultz P N	5,788	
Schultz R P	21,377	
Schulz A	23,021	
Schulz G F	11,123	
Schulz M	27,280	
Schulz W A	25,637	
Schuman A	27,562	6
Schut J A	12,961	
Schwalm V J	21,622	
Schwartz T E	21,169	
Schweda T L	4,081	
Schweitzer D G	37,499	86
Schweitzer H	33,672	
Schwemler G M	26,106	
Schwemler M G	22,811	
Schwermer J	32,1[illegible]	
Scigliano B	19,405	2,835
Scobie D L B	23,505	
Scofield J K	28,194	2,219
Scoones D E	22,718	
Scott A J	4,143	
Scott B I	22,659	294
Scott B R	23,046	3,614
Scott D	6,038	
Scott D A	347	
Scott D S	1,681	
Scott G R	21,288	373
Scott I G	40,160	1,019
Scott J C	21,997	665
Scott J S	30,867	
Scott L E	21,116	
Scott L V	16,048	
Scott R	27,802	257
Scott R A	20,870	
Scott R G	21,176	
Scott R J	27,064	
Scott R W	19,608	
Scott T	17,425	1,782
Scott W R	28,682	
Screen K J	19,569	
Screpnek S	22,394	
Scruton R	14,115	545
Scuffi S L	66	
Scullion J	20,808	
Scullion J S	4,686	
Scyebel R G	19,673	
Seaberly R J	21,860	
Seamark C G	17,654	739
Seamark G A	21,884	183
Sears J	16,418	
Sears R F	19,817	
Sears R J	4,419	
Secord R C	21,211	132
Sedor S R	4,120	
Seeds R W	25,928	
Seelig P	23,375	719
Seifert G	23,270	
Sellentin T L	23,348	146
Semeniuk W	22,604	58
Semenoff F	28,957	
Sen P	33,932	
Senechal A J	25,625	
Senechal D J	26,859	72
Senerchia M	19,252	
Seney E N	12,525	
Seright R	22,763	407
Serjeant J H	20,571	
Serne B M	12,046	
Serne B T	29,283	528
Sessa G	11,545	
Severyn B J	18,976	
Seward L G	9,932	
Seymour G	5,243	
Seymour J	5,254	
Seymour W	21,391	
Shack B W	20,537	
Shafer M F	22,550	
Shalanski T D	15,960	257
Shambrook F L	21,802	
Shannik C E	17,529	3,843
Shannon J R	28,272	
Shannon J R	3,807	369
Shannon R L	21,387	

	Salary $	Travel $
Sharpe R M	18,189	
Sharples W L	18,006	117
Shaw C E	19,898	
Shaw D D	25,781	
Shaw E J	12,220	268
Shaw J E	24,313	
Shaw K M	16,540	
Shaw M	15,346	
Shaw R B	20,251	
Shawchek R C	21,466	
Shaw-MacLaren R B	21,048	200
Shea K G	3,159	
Shea P G	5,675	
Shearer C J	27,147	
Shearer C L	18,191	
Shearer J W	25,831	18
Shearer R D	33,554	1,608
Shearer W R	21,378	
Shearing C G	47,627	933
Sheikh B	16,942	
Sheils L A W	8,571	
Sheldon J A	6,097	
Shelford K D	26,854	792
Shelkie T A	36,481	
Shellborn G R	23,868	6
Shellof N	16,311	
Shepherd A M C	18,018	
Shepherd D W	31,759	158
Shepherd K	25,186	334
Shepherd R R	22,545	505
Shepherd W	16,019	
Sherbinin F	20,450	
Sherbinin W J	18,739	
Sherbuck R S	21,266	
Sheremeta J M	34,274	288
Sheremeta R B	6,058	
Sherrod C	18,535	
Sherrod L B	8,875	
Sherstobitoff A A	21,929	
Shetler N	21,310	
Shewchuk A	20,232	
Shewchuk V A	17,662	3,400
Shillingford D	18,821	
Shillington A P	11,929	
Shilton J	20,761	251
Shimizu R M	31,435	
Shiplack R J	21,614	
Shiu J T W	26,419	174
Shives P	35,482	
Shoemaker P	26,686	
Shopa E A	14,181	
Shorter B A	20,150	
Shorter W T	27,901	
Shovar W J	35,082	
Shuell J B	13,646	
Shuert D	20,179	
Shul P W	29,635	
Sias D L D	36,225	
Sibley J E	20,122	10
Sicotte R G	25,366	
Siddall C C	23,000	
Siegert J	15,256	
Siemens A	23,323	
Siemens K J	31,532	
Siemens R G	632	
Sigouin R L J	23,660	
Sikorski J	20,580	
Sikula T	4,445	
Silman D	40,388	1,669
Silveri A	22,687	
Silvester J E	31,147	
Sim D F	2,232	587
Sim L K	23,097	708
Sime R	21,643	2,729
Sime T	25,910	
Simm J A	21,653	
Simmons A E	20,718	
Simmons H A	4,169	
Simmons J D	20,457	443
Simmons W J	22,508	
Simms A M	19,576	
Simon P G	23,898	75
Simonetto T	22,023	
Simons D	6,016	
Simons W D	23,735	
Simonson J E	26,437	140
Simpson A E	24,649	
Simpson B	15,176	
Simpson B L	22,651	1,639
Simpson J	21,681	
Simpson J	20,080	
Simpson J M	22,977	
Simpson K P	20,513	1,004
Simpson M A	21,655	
Simpson S G	27,312	1,737
Simpson W H	21,709	
Sinclair D	31,748	

	Salary $	Travel $
Sinclair D C	20,393	
Sinclair F C	21,181	
Sinclair J S	17,397	1,825
Sinclair N R	3,582	
Sinclaire C W	20,214	
Sinclaire L	4,497	
Singer J G	41,374	2,508
Singer L H	21,326	65
Sissons W A	22,044	719
Siu C G	10,827	
Sivecki J	27,389	698
Sivers T M	1,452	
Skaalrud C A	22,765	
Skands M W	31,087	151
Skarr G O	8,255	
Skarra D D	23,066	554
Skarra J	28,801	515
Skavlebo L M	17,570	
Skelton D	21,195	93
Skelton H T	22,677	
Skett K B	21,935	
Skidmore D G	20,823	483
Skingle C S	14,862	
Skogan A B	30,000	
Skoropada G P	33,047	
Skrodolis E R	22,816	
Skubovius J	10,221	244
Skulsh C S	22,524	
Slack J G	32,484	384
Slater A W	47,037	6,542
Slater G A	8,519	86
Slater G R	38,726	300
Slater H	1,207	
Slater J A	23,726	
Sleasman C	25,919	93
Sleeth M F	30,333	590
Sloat D	24,308	
Slocomb P J	20,604	
Slocum F I	20,755	
Slocum J A	20,898	
Sluggett B G	25,857	
Sluggett C	10,291	
Sluggett M D	20,921	
Smaaslet C I	36,181	1,652
Smaaslet C L	16,271	
Small D G	9,546	
Smalley W R	24,329	395
Smallwood J E	20,094	102
Smallwood M J	29,781	92
Smart D K	26,823	
Smart W W	19,592	
Smethurst R	15,298	70
Smith A G	22,429	
Smith A G	24,118	
Smith A W G	41,848	3,987
Smith B	21,115	
Smith B F	27,592	
Smith C A	22,053	
Smith C A	23,021	
Smith C D	25,152	
Smith C L	5,293	
Smith C W	24,376	615
Smith D	16,882	28
Smith D A	27,125	159
Smith D A	21,604	
Smith D E	18,323	121
Smith D E	23,119	
Smith D F	9,194	
Smith D G	17,831	
Smith D G	22,473	
Smith D H	21,611	2,366
Smith D J	20,734	4,436
Smith D K	28,770	789
Smith D R	21,070	
Smith D W	27,984	
Smith D W	25,485	
Smith E A	10,136	1,007
Smith E E	32,588	5,231
Smith F J	20,909	
Smith G	22,079	
Smith G E	22,530	
Smith G J	9,080	
Smith G P	2,700	
Smith G W	21,773	660
Smith J	23,807	
Smith J	2,284	
Smith J C	21,387	5,033
Smith J D	9,076	
Smith J E C	24,339	
Smith J L	18,397	444
Smith J W	24,851	
Smith J W D	25,472	53
Smith K E	31,977	8,528
Smith L	20,511	
Smith L C	24,239	
Smith L D	8,463	
Smith L G	19,633	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Smith M B	8,526	
Smith M D	21,008	
Smith M G	21,614	
Smith M M	20,929	350
Smith M N	25,464	248
Smith M W	26,570	1,467
Smith P A	7,178	
Smith P J	16,712	
Smith R A	22,418	32
Smith R C	21,094	
Smith R E	27,401	
Smith R E	23,693	604
Smith R K	22,653	
Smith R O	22,972	434
Smith R P A	21,740	
Smith R R	32,493	
Smith R T	12,482	
Smith R Z	25,123	11
Smith S R	23,788	4,393
Smith T J	1,256	
Smith W D	20,743	
Smith W F	23,811	
Smith W N	25,633	
Smith Y C	12,035	
Smithson J	3,246	
Smitten Z W	8,082	
Smolders E J	10,060	
Smorhay M W	5,037	
Smyth D A	7,408	1,019
Smyth R K	25,486	174
Smyth S L	1,107	
Snape C	8,016	
Soares C	19,791	
Soepboer T	668	
Soglo W R	30,880	2,818
Sohier L C	24,783	1,459
Soiland W K	26,173	
Solberg P A	14,995	
Solberg W W	22,940	1,518
Soles K W	489	
Sollid R R	33,601	719
Solmonson M E	21,598	
Soloway A	20,835	
Somers C A	25,925	153
Sommer U	27,184	
Sommerfeld G A	24,231	14
Sontowski D P	28,978	151
Sopko L M	3,119	
Sopp I	1,200	
Sorell L I	3,500	
Sorensen E	22,436	
Sorenson G	5,949	
Sorhus N	22,037	17
Sorley B K	23,530	10,661
Sosick P	27,380	
Southwick C L	26,917	292
Spalton E M	24,335	1,126
Sparks W J	28,911	18
Spaven J A	16,126	
Speaker E F	22,016	49
Speechley G R	26,148	
Speed D E	21,528	
Speers P D	27,956	
Spelay E J	28,820	
Spelsberg C E	2,765	
Spencer A A	24,645	
Spencer H W	5,028	
Spencer J	16,525	446
Spencer K J	25,443	
Spender D L	5,669	
Spenst G	23,171	
Sperling N J	22,402	
Spilsbury J R	26,237	622
Spinks C C	3,010	
Spisak F V	23,271	
Spooner R J	22,193	
Spracklin J G	22,281	
Spracklin W L	22,214	
Spragge J	6,458	
Springett A G	32,941	172
Sproul W M	58,898	5,967
Sproule F H	25,950	4,286
Sprout D W	20,724	
Squire D E	9,684	
St Godard S	15,284	93
St-Thomas D J	33,006	333
Staaf H F	18,153	186
Stacey D W	24,368	921
Stacey W W	20,935	
Stach H K	21,146	
Stackhouse N R	32,506	
Stadler J F	25,743	
Stager A	19,254	
Stahl M W	22,647	1,739
Stainton J T	29,705	926
Stainton T C	24,814	104
Staite T E	18,364	599

	Salary $	Travel $
Stampflee A H	23,014	775
Standbridge S	22,118	
Standen R E	31,407	779
Staniforth P B	21,836	426
Staniforth R D	1,486	
Stankievech S	33,561	
Stanley V W	11,529	
Stanley W	25,414	
Stanley W E	38,907	907
Stanutz J	24,910	
Stanyer K	25,504	6,834
Staples C L	21,260	
Staples L C	18,153	2,567
Starchuk T W	21,316	
Starck H H	26,897	4,001
Stark G A	21,450	
Starke D M	31,826	
Starr J B	21,065	
Starritt J L	22,281	631
Stasyn A R	17,195	
Stauffer E F	24,693	
Stavdal A B	21,548	693
Stead D P	27,853	837
Stead R G	23,798	
Steadman B D	27,465	257
Steedman H R	21,102	
Steel P R	24,778	240
Steele P W	22,735	
Steeves E W	22,391	
Stefanik P L	16,915	
Stefano L H	20,500	
Steffen R H	22,092	
Steffensen D R	2,527	
Stefik J M	15,490	
Steiger G	22,668	
Stein L G	16,386	
Steinebach K	6,909	
Steiner A	24,353	484
Steinhauser G	22,584	
Steinhauser W G	24,940	468
Steinke L H	23,294	
Steinwandt O	20,871	
Stellingwerff L	37,220	568
Stelmaschuk M	11,607	2,180
Stenberg T M	21,057	
Stenerson R	10,374	
Stenquist R A	23,557	
Stepaniuk J W	23,813	
Stephen R R	23,843	
Stephens G F	23,070	7
Stephens L E W	23,132	73
Stephens M	5,876	
Stephens R L	24,942	
Stephenson B J	18,088	
Stephenson C I	20,685	
Stephenson R L	4,967	
Stepski E	15,835	
Sterling A C	19,974	
Sterling W R	30,222	4,026
Steven J E	47,770	4,193
Stevens A D	22,942	77
Stevens B L	21,292	469
Stevens D W	21,411	
Stevens H V	29,055	50
Stevens J A	12,314	
Stevens K	24,599	
Stevens K M	1,606	
Stevens M I	23,009	
Stevens R L	20,520	
Stevens W J	22,252	
Stevenson B R	21,609	6
Stevenson G	26,820	228
Stevenson G L	22,714	841
Stevenson K P	23,033	
Stewart A	12,236	
Stewart A E	20,430	
Stewart A J A	20,679	
Stewart A R	27,771	
Stewart B J	21,860	132
Stewart D H	25,360	11
Stewart D J	22,698	14
Stewart D T	18,292	4,885
Stewart G	22,733	
Stewart G E	22,644	661
Stewart G W	2,488	
Stewart J	23,192	
Stewart J A	44,270	3,546
Stewart J C	20,709	
Stewart J S	22,319	
Stewart K J	29,096	
Stewart R C	11,750	
Stewart R R	22,172	
Stewart S	21,983	1,129
Stewart S L	11,579	
Stewart W A	24,444	
Stich R J	20,283	
Stigant J A	535	89

	Salary $	Travel $
Stiglitz D	21,611	
Still G D	25,370	
Stiller O F	29,456	192
Stillman D W	27,386	
Stimpson J L	24,516	
Stirling E T	19,318	
Stirling J K	22,430	440
Stirling L	24,520	2,979
Stitt C A	8,645	
Stobbe J	22,292	1,228
Stock G C	44,911	5,452
Stoessiger R G	23,172	
Stoessiger W H	23,732	257
Stokes S J	20,346	
Stoltz J	24,490	
Stone B	21,508	384
Stone J H	22,266	
Stoney R G	19,619	
Stoochnoff L	14,399	
Stoochnoff M	18,915	
Stoppa A A	19,886	
Storey A	814	
Storey J R F	31,402	
Storey M W	2,532	
Storey R D	25,244	
Storkey R M	25,704	
Storm G R	21,782	
Storms R G	20,135	
Storoschuk D F	25,324	244
Story J B	4,277	44
Story S	17,454	435
Stoter A	24,121	
Stotz L J	22,282	903
Stoughton K D	8,808	94
Stowards R	20,856	
Stowe J A	26,090	
Strachan B M	2,933	166
Strain R G	27,052	2,925
Strand L P	22,778	
Strandquist A	4,464	
Strangward L L	29,819	
Stratton R E	25,778	
Stratton R L	23,309	
Stratton R W	26,376	566
Strauss E	19,443	240
Strayer E W	23,285	
Streckenbach E	24,339	
Streeter L J	27,824	
Strieder J E	17,003	
Striker S N	25,064	910
Stringer G R	19,718	
Stringer J H	29,464	1,636
Strohmaier N L	24,429	35
Strom C A	24,952	
Strom S	95	
Stromness T	18,067	19
Struck L F	36,641	2,096
Strukoff G	22,655	
Strukoff S	250	
Strukoff T L	167	
Struthers R L	28,519	
Struthers W E	16,175	
Stuart F L	19,441	
Stuart G G	25,969	490
Stuart J A	14,021	2,217
Stubbert P W	27,964	854
Stubbs S P	22,838	
Stubbs W F	21,613	
Stuckey D D	20,348	
Stump R	9,128	
Stunzi J R	8,367	
Stupich S	20,579	
Stykel R	29,527	
Suderman B J	12,957	662
Sudhues R E	32,758	
Suesser U S	5,022	690
Sulin D E	21,621	65
Sully D J	21,336	
Summers S J	23,701	
Summers W I	21,450	
Sumner W C	21,995	
Sumpter J	24,177	
Sunderwood W J	32,916	2,793
Sunstrum D L	18,419	710
Surline W J	23,194	
Surtel L M	3,112	
Susak W J	33,667	166
Sussums R D	21,952	32
Sutherland G J	49,567	12,456
Sutherland J D	35,508	3,691
Sutherland K L	8,723	
Sutherland K V	4,860	
Sutherland M A	23,799	
Sutherland M J	20,269	
Sutherland P R	3,923	
Sutherland R W	14,021	
Sutherland V C	21,753	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Sutton G F	22,518	
Sutton J K E	32,217	
Suzanne P M	17,891	
Sviatko S J	48,246	6,378
Swales D L	10,415	
Swan M R	26,577	1,526
Swanson A E	9,479	
Swanson E H	725	
Swanson F A	22,610	
Swanson M A	21,464	
Swanson V J	25,605	446
Swanson W E	20,354	
Sweeney P M	17,455	169
Sweeney S M	31,990	6,763
Sweeney W C	26,732	24
Swelander G D	21,141	
Swetlikoff S	2,667	
Swetlishoff P J	23,527	261
Swetlishoff R S	14,122	
Switzer E D	21,596	621
Swoboda D	24,517	487
Swoboda S	9,778	256
Sylvester R R	30,224	
Syme R I	25,506	362
Symes E S	22,754	
Symington G G	4,593	
Symington G W	15,700	
Symons M E	24,848	
Synhorst K W	19,136	
Synnuck G	4,040	
Syrota D	17,944	
Szalay M D	29,008	1,435
Szczawinski A	22,809	
Tabata D	22,438	
Taggart J	21,509	206
Taggart R W	22,184	
Taggart T	16,693	5,561
Tahara S	23,266	
Tait C D	18,811	3,711
Tait J E	29,885	
Takenaka F K	21,541	65
Takimoto H S	19,697	
Takimoto J Y	20,565	
Talarico R O	23,736	19
Talbot A A	37,829	1,831
Talson R F	24,730	
Talvio D M	16,492	
Tang J R	23,604	
Tanguay B	23,792	
Tanguay L	30,074	1,657
Tanner D R	22,696	
Tanner G E	21,763	
Tanner R J	25,084	1,037
Tao S L	40,906	2,296
Taron J M	16,472	75
Tasaka T A	51,150	6,469
Tate M R	158	
Tate R B	28,552	4,695
Tate W R	25,695	142
Tates P	25,121	3,553
Tatton C	21,354	
Tauffenbach B J	814	
Tauffenbach R J	20,955	357
Tayler K	24,553	216
Taylor A N C	23,939	396
Taylor B L	1,437	
Taylor B W	21,877	
Taylor D H	22,794	128
Taylor G	14,508	
Taylor J G	11,440	
Taylor J H	21,506	
Taylor J R	26,275	7,958
Taylor J T	25,407	
Taylor K M	24,776	20
Taylor M T	22,963	1,942
Taylor N E	25,002	6
Taylor P G	29,910	
Taylor R	22,902	853
Taylor R	20,883	
Taylor R G	4,770	
Taylor R M	20,363	92
Taylor R W	22,258	
Taylor R W	20,726	72
Taylor T W	32,036	472
Taylor V M	27,309	
Taylor W M	32,378	
Tazelaar R C	8,718	
Teames R I	19,567	
Tedesco F	21,917	
Tedford R M	18,043	
Teed C W	23,701	
Teichroeb J	23,888	
Tekano W M	24,099	388
Telfer M	1,284	
Telford J M	25,828	
Telford R G	22,745	12
Telford W A G	33,884	1,394
Tellier R	20,312	
Temple K S	12,247	
Templeton D J	31,156	
Tennant M E	24,804	
Tennant T D	23,221	
Teppema R R	20,413	
Tepper H	27,555	12
Tesolin R S	21,065	
Tessier A P	25,504	2,136
Tessier M R	22,816	
Testani R M	19,687	
Thalheimer L V	24,885	2,077
Thalheimer M	28,241	
Thalheimer R	814	
Thambirajah P A	37,980	
Thatcher L G	27,821	
Thatcher T L	600	
Thatcher W	27,210	
Thayer R N	5,049	199
Therrien C A	23,924	
Therrien G W	23,229	
Thibault P	4,648	
Thiel G W	24,269	410
Thiesen A C	25,113	
Thiessen D	1,279	
Thiessen H	5,579	
Thom J	18,907	
Thomas B	20,162	
Thomas D R	21,033	
Thomas H	21,996	868
Thomas J J	1,689	
Thomas P	18,731	
Thomas W A	22,209	
Thompson A R	22,870	
Thompson A W	22,879	576
Thompson D	21,678	2,240
Thompson D	24,754	
Thompson D	27,378	
Thompson D M	19,269	64
Thompson E F	29,259	5,244
Thompson F	23,627	5,359
Thompson F M	24,314	
Thompson F S	20,851	
Thompson G C	22,184	1,621
Thompson G R	25,859	
Thompson K J	5,079	
Thompson L W	22,687	87
Thompson M E	24,310	
Thompson M T	23,427	253
Thompson N W	17,846	
Thompson R C	19,373	
Thompson R J	23,287	
Thompson R J	33,359	
Thompson R K	23,841	48
Thompson R P	18,036	201
Thompson R S	23,075	
Thompson W J	34,623	899
Thompson W L	23,042	34
Thoms R D	21,217	
Thoms R M	8,889	
Thomsen E R	22,472	987
Thomson A D	34,257	
Thomson D	18,958	
Thomson K	5,234	73
Thomson M W	23,895	113
Thomson R D	20,681	965
Thomson W C	44,439	3,210
Thomson W W	22,691	
Thony L J	30,281	7
Thorburn F L	18,260	
Thorburn R G	21,823	
Thorkelson S M J	9,415	
Thormoset H E	25,912	74
Thorne I	565	
Thorne L W	20,695	119
Thorne P L	20,966	28
Thorner E D	24,045	
Thornhill C J	22,736	
Thornton J L	44,439	3,471
Thornton L O	21,052	39
Thorpe L	24,261	12
Thoveson C A	25,929	
Thyr E	2,151	
Thyvold O	5,622	478
Tiessen S R	1,664	
Timms G	834	
Timoffee A P	13,266	257
Tinant M E	30,288	
Tinker R H	8,945	
Tinsley R	21,288	660
Tipler C C	6,357	
Tipper H R	22,177	2,835
Tipple L M	15,657	160
Tischik F	23,105	
Tisot O R	44,439	1,635
Titus M	10,422	
Tkach H K	21,715	
Tobin P T	4,736	
Todd A R	31,916	
Todd D W	24,024	474
Todd R G	5,006	
Todesco P R	20,506	708
Todevic J E	28,961	
Todoruk L D	22,079	
Toews W	20,785	1,798
Tognela R G	153	
Tognela S J	26,934	1,012
Tollovsen B	21,517	896
Tom D	20,796	
Tomas C A	19,797	7
Tomey D C	23,721	
Tomkins D T	34,225	
Tomlin H	23,884	
Tomlinson B J	22,883	423
Tompkins K	20,525	
Tompkins V L	25,394	
Tomren E C	21,554	
Tomsett A F	21,623	7,557
Toole G F	24,871	
Toop C L	19,073	8,210
Torgeson A D	26,484	4,116
Torrao A M	24,745	17
Torvik A D	17,989	
Torvik D	28,477	
Tottenham R L	24,609	
Touhey D W	25,224	
Toulmin C	19,100	
Tourand P	22,825	
Tournemille J C	20,381	207
Touzin R L J	22,445	
Towers R V	23,392	897
Towill K J	30,006	
Townie M I	12,411	
Townsend D K	9,250	
Townsend L D	25,534	479
Townsend M J	16,611	
Townsley J R	8,153	
Tozer D	24,139	
Traaseth L E	14,580	
Tracy R T	22,296	
Trahan K E	21,267	75
Traill D L	24,504	67
Trask D I	28,493	187
Trask J C	16,423	119
Trask M J	21,302	299
Traub R M	4,498	
Traun F V	7,248	
Trelinski H G	19,343	
Tremblay A	20,523	
Tremblay A R	20,709	
Tremblay C H	21,342	
Tremblay E R	28,814	
Tremblay H J	20,042	779
Tremblay K	21,664	
Tress R R	8,052	
Tricker A E	3,740	
Trip T A	22,703	724
Trippell P	29,869	2,593
Trodd D V	26,943	46
Troiano A M	18,122	
Tronrud G A	22,241	
Troute C W	3,455	
Trouwborst S W J	21,497	
Trozzo J	22,716	
Truax G E	27,333	7
Trudeau L M	41,548	322
Trueman G D	19,206	339
Trueman L H	23,103	172
Truman R L	21,988	
Truscott D R	1,702	
Truscott J M	21,780	46
Tucker A W	19,265	
Tucker R G	29,015	301
Tukham J S	16,431	32
Tully R S	6,892	
Tungate A	21,593	
Tuovila L G	21,007	
Turcotte J G	29,025	233
Turenne T J	21,731	160
Turford J E	25,044	174
Turick C W	1,279	
Turick D V	18,341	
Turley E M	24,714	233
Turley R	25,476	
Turnbull	22,497	12
Turnbull A T	21,479	
Turnbull B E	12,950	257
Turnbull K C	20,696	
Turner A W	24,001	272
Turner B W	21,205	768
Turner C	23,708	
Turner D H	22,946	480
Turner D W	25,020	247
Turner E L	3,903	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Turner E R	21,652	
Turner G C	24,829	128
Turner G E T	22,745	
Turner G W	711	
Turner J B	19,379	
Turner M	21,551	
Turner M I	19,198	
Turner R	25,639	232
Turner S W	24,009	
Turner T W	26,074	1,445
Turner V J	1,200	
Turner W M	25,443	534
Turner W P	33,032	895
Tweed J W	25,530	2,998
Tweed L C	9,486	
Tweed R W	19,785	
Tweedy J W	27,592	742
Twibill J W	6,585	
Twiname B R	19,014	
Twiname E O	36,894	650
Tyacke K	472	
Tyacke R E	9,729	
Tyacke T J	25,841	
Tyerman H R	19,867	
Tylee M	814	
Tyler K L	16,702	
Tylosky R C	24,952	903
Tyminski L R	23,272	141
Tyrrell K S	21,322	220
Udahl N E	20,396	
Ueda J K	25,451	
Ulansky W	22,157	
Ullian F G	19,503	
Ullrich R E	18,487	63
Ulmer R G	15,410	
Underdown W L	22,443	479
Ungless D N	20,798	
Unrau G A	28,970	
Unrau R D	21,842	
Unrau W	22,659	1,084
Unruh D	26,432	39
Upton W R	24,646	
Ure J R	22,267	
Urlacher J	21,482	
Urquhart N G	29,962	
Urquhart R S	22,077	6
Uyesugi S A	24,625	214
Vaccher G	746	
Vaillancourt F J	22,646	
Valentine R A	24,104	7
Valentinuzzi J A	31,577	18
Valks G J	22,736	130
Valks V M	16,258	
Vallance J M	19,148	
Vallis E S	12,102	229
Van Der Est L C	23,852	2,792
Van Der Meer D J	27,701	17
Van Hoof A	1,845	
Van Hoof J H P	20,556	
Van Hoof M J	28,547	
Van Koughnett G E	22,081	
Van Loon A J	24,255	305
Van Nieuwkuyk P	11,186	
Van Summeren H M	24,751	
Van-Angeren A A	23,207	
Vanbeest W	43,959	535
Vance G M	31,811	165
Vancise D M	38,820	
Van-Den-Hooven M	6,917	
Van-Der-Giessen A	22,922	
Van-Der-Meer W	25,239	6,756
Van-De-Veen W D	26,010	198
Van-De-Velde D	22,728	
Van-Dyke A T	25,181	639
Van-Dykhuizen R	33,224	843
Vandenberg J A	15,919	65
Vanderkroft J B	25,794	
Vandermaaten J	22,731	153
Vandermeer H C	24,414	
Vandermolen N P	24,246	578
Vandermolen T	31,006	
Vander-Velden A P	26,272	226
Vanderveen J V	30,757	
Vanderwolf J H	22,656	917
Vandrishe P D	29,847	420
Vaneck S	27,423	
Vanhoof M J	4,233	
Vaniderstine D B	8,751	
Vanin R	21,941	
Vankoughnett A W	21,338	
Vanlerberg R	28,799	1,117
Vanlerberg R D	41,598	2,377
Vansickle J G	24,267	460
Vansickle V J D	18,592	2,570
Van-Tine D L	27,604	14
Vantighem P T	23,588	234
Varady B	31,820	1,223
Varner D W	2,166	
Varty D S	17,238	
Vasarhely L C	22,277	
Vaskin B	24,218	
Vaughan D R	31,847	
Vaughan R D	29,720	
Vaughan W E	25,450	22
Vecchio J K	25,500	
Veenstra R A	24,558	
Veideman A A	20,990	
Veitch B W	23,809	
Veitch R W	51,249	5,786
Veldhuis A	22,711	
Veltri G	18,866	
Venator G	430	
Venditelli D	609	
Venechuk H	186	
Veness P S	33,056	
Veninga J	25,210	
Verhage C J	25,464	
Veri C A	5,068	1,171
Verigin H N	14,132	
Verigin P	23,560	957
Vermeer A H	21,172	
Vermette O S	1,670	
Vessey A L	17,965	
Vessey R J	24,267	334
Vestergaard P	34,743	
Vesty R D	8,486	1,715
Vezina R	23,514	
Vibert P H	19,000	
Vick G	16,994	
Vickers D N	27,122	16
Vickers T V E	48,945	1,651
Vickerson R S	26,220	
Villeneuve M O	23,530	
Viret A A	21,047	
Visentin C A	23,256	358
Visram K B	17,891	
Vivian S L	33,407	3,884
Vix L M	21,209	
Voiken P M	20,913	
Volk J	27,043	
Volker D Q	4,165	
Vollhoffer G M	1,436	
Von-Lienen M H	24,421	271
Von-Matt C J	26,796	
Voss P K	28,413	
Voyer R J	37,089	4,673
Voykin A W	21,282	
Voykin D	20,486	
Voykin P	25,187	11
Voysey A P	5,935	
Voysey J E	21,279	
Vye W G	24,228	293
Waarne T P	32,444	
Wabie P A	23,442	489
Wabischewich R P	22,139	
Wabnegger M	2,598	
Wacey W R	22,162	158
Waddell J W	23,622	820
Wadland S L	20,649	189
Wagar L M	44,439	2,404
Wagg G W	42,168	1,373
Wagner B	1,776	
Wagner E	2,336	
Wagner G H	12,694	
Waite D L	2,482	
Wakefield C W	42,368	1,235
Wakeman E J	25,197	
Walden O D	22,435	
Waldie G	24,534	
Waldie R W	20,393	
Waldorf G W	21,590	6
Walisser C D	4,170	
Walkem S L	21,281	7
Walker A W	6,642	
Walker B	28,968	278
Walker B C	20,873	7,116
Walker D	20,208	24
Walker D B	30,778	
Walker D G	31,988	972
Walker D M	23,604	128
Walker H A	36,790	226
Walker H B	18,728	2,768
Walker H C	20,667	45
Walker H R	29,156	1,499
Walker H T	21,483	298
Walker J	24,631	
Walker J D	8,717	
Walker J G	22,556	48
Walker J S	21,381	
Walker L C	22,020	
Walker M A	1,145	
Walker M E	21,883	
Walker M L	47	
Walker R J	351	
Walker R W	20,354	201
Walker T E	17,729	
Walker V	19,901	
Walker W T	6,060	47
Walkus T H	18,338	
Wall A A	20,815	
Wall A W	25,005	
Wall C A	20,669	
Wall F A	7,493	
Wall J	8,908	
Wall L F	22,329	
Wall R R	14,755	
Wallace R J	29,011	244
Walls B S	25,775	12
Walls W	24,421	195
Walper V C	22,158	
Walsh B	20,835	123
Walsh K L	11,983	
Walsh R G	41,341	
Walt A L	15,910	
Walter G F	27,707	
Walter H	25,094	934
Walter R N	4,326	
Walters D L	29,128	
Walters R S	9,083	
Walton A J	22,081	771
Walton C R	21,225	
Walton T G	29,176	1,073
Walton T W	28,992	6
Walts D	9,952	
Wan H S H	29,640	3,987
Wanamaker S A	15,719	
Wand K A	8,067	3,534
Wanless T L	5,260	73
Wanstall K M	22,643	
Warburton G	19,848	
Ward A D	25,740	
Ward D W	20,569	
Ward G A	32,418	5,149
Ward L A	12,714	
Ward R W	23,060	
Ward T H	21,281	
Warden H	6,831	
Wards C R	15,323	36
Ware D S	21,064	
Ware G G	1,137	
Wares B	25,460	
Wares H R	20,792	
Warick D A	29,954	
Waring J	29,369	502
Waring T H	22,973	232
Warkentin F	24,159	268
Warkentin S N	31,253	
Warkola W	25,033	
Warland H W	23,763	300
Warmerdam B J	21,626	
Warne R J	26,399	
Warner J J	31,989	
Warner T L	25,345	
Warnes P D	1,218	
Warren K	31,051	701
Warrington D G	3,435	
Warrington G A	43,561	3,271
Warwick J S	20,555	
Wasile R	21,736	
Wasmuth L A	27,035	1,876
Wasson I N L	7,841	
Wasyliw A D	20,436	
Waterman A G	24,217	
Waterman D R	4,246	
Waterson R T	21,291	
Watkins J	21,620	
Watkinson G T	26,234	
Watkis D A	16,612	
Watson A R	27,264	275
Watson B	20,210	9
Watson G L	11,260	
Watson G W	20,422	
Watson J A	21,177	
Watson J C	26,064	
Watson S	30,030	108
Watson S M	16,161	
Watson W	18,753	
Watson W E	27,095	166
Watt C	17,369	
Watt D A	22,372	
Watt D G	12,947	
Watt G E	3,614	
Watt R B	20,824	467
Watt W	4,698	
Watts A H	22,703	
Watts J A	24,125	
Waugh K E	21,709	
Wayne R O	27,999	872
Weatherbee D A	27,054	168
Weaver L R	224	
Webb D B	22,248	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Webb D I	23,560	
Webb G M	21,007	
Webb K	22,185	
Webb L A	17,893	7
Webb R A	35,633	
Webb R E	28,625	1,732
Webb R S	23,012	
Webber C	42,013	8,469
Webber E	5,989	405
Webber E C	37,578	2,137
Webber R	29,307	
Weber D A	20,798	
Webster B E	6,685	34
Webster C	17,807	2,988
Webster D F	1,427	
Webster D J	18,444	1,043
Webster K J	24,467	
Webster M J	23,787	1,202
Wedemeyer D	25,334	33
Weichel R D	24,102	52
Weighill J	24,465	222
Weiland V B	6,268	
Weingart C B	11,694	6
Weingart P P	20,404	
Weir H D	16,045	
Weisgerber L J	20,981	
Weiss W	24,743	11
Welch H S	19,424	67
Welch W P	25,031	435
Weller C C	37,270	1,382
Wells B K	21,382	
Wells E	18,193	
Wells E M	17,988	7
Wells G T	30,058	
Wells I L	160	
Wells J E	38,354	
Wells K G	15,827	
Wells W G	19,726	14
Wellspring A M	17,813	375
Wellwood W D	31,233	4,747
Welp T M	20,261	
Welsh C	22,465	384
Wendler B R	16,846	
Wenman G N	16,879	
Wenzel E	5,092	
Wenzel R J	22,285	261
Werbicky P D	21,253	
Werenko R	20,292	
Werner J	21,818	
Wert B H	24,794	
West L I	14,210	
West V E N	8,434	
Westcott W	21,119	
Westergaard D J	4,454	918
Westergaard S R	27,295	1,039
West-Johnson T	364	
Westlund J	11,962	812
Westlund K L	15,934	
Westman G H	23,430	2,592
Weston R L	25,594	728
Wetherill D E	21,485	
Wetherill R D	21,057	
Whalley J A	27,905	563
Wharf D E	29,285	
Wharf L R	20,708	
Wheale R A	19,194	
Wheeldon S M	25,840	1,457
Wheeler G	22,713	
Wheeler L H	22,957	
Wheeler T L	3,911	
Whipp J	18,262	177
White A	330	
White A J	27,493	
White B L	17,897	394
White C G	22,788	
White C T	22,219	190
White D	1,844	
White E M	22,112	2,623
White J G	20,861	
White J M	23,927	460
White L E	19,551	136
White M D	5,680	
White N D	2,948	207
White R	22,321	831
White R A	20,459	
White R C	35,928	
White R G	38,166	5,148
White R R	23,641	
Whitehead E G	26,461	269
Whiteley B A	22,210	
Whitfield A D	24,574	
Whitmore C M	22,728	
Whitmore V B	2,548	454
Whitney D M	18,068	7
Whitney G R	24,184	27
Whittaker J T	21,240	
Whittle R W	24,182	193
Whitworth S A	15,898	
Whyte A S	21,087	
Whyte W D	28,864	105
Wickens B F	19,736	
Wickson M C	5,313	73
Wideman K	22,628	
Widmark R W	23,177	
Wiebe A	23,375	
Wiebe J	19,809	378
Wiebe J B	21,050	
Wiebe K E	19,269	
Wiebe M T	10,586	261
Wiebe R J	20,993	
Wiebe W J	20,755	158
Wiens J L	4,595	
Wiens W C	26,714	4,747
Wierda S A	17,725	
Wiese R	30,706	
Wiggins O C H	4,338	
Wiggins W E	8,933	
Wiggs W R	45,992	7,073
Wight T C	21,471	
Wightman P M	35,468	1,392
Wikman H G	21,828	
Wilander W V	20,310	52
Wilbur A D	10,206	
Wilburn D G	9,165	
Wilchek R B	23,997	
Wilcox K J	19,712	132
Wilcox M	16,054	243
Wilde B F	26,683	6,671
Wilde D J	8,092	
Wilde H E	41,689	
Wildgrube A R	26,729	
Wildman P G	29,485	
Wilejto K D	26,126	241
Wiley G W	14,555	456
Wiley J W	20,592	
Wiley L R	21,112	37
Wilford L I	16,338	
Wilkinson J C	19,740	
Wilkinson N D	12,414	
Wilkowski A E	23,026	55
Willan G S	23,633	
Willden J E C	25,365	
Willems L A	4,118	
Williford J	24	
Williford M R	7,566	
Williford S A	24,083	
William N	23,190	173
Williams	21,483	3,812
Williams B	15,733	212
Williams B E	26,795	
Williams B K	16,332	122
Williams D A	21,797	70
Williams D D	3,013	
Williams D J	25,420	398
Williams D P	33,935	683
Williams D S	21,724	
Williams D W	23,786	
Williams E A	7,336	
Williams E C	6,783	
Williams G C	28,472	
Williams G D	23,909	
Williams G R	23,460	483
Williams I C	37,809	
Williams J D	22,287	
Williams J E	25,315	
Williams J G	25,224	181
Williams J G	21,078	
Williams J J	22,651	
Williams J W	28,278	
Williams L E	19,559	
Williams L E	31,925	
Williams L J	3,647	
Williams M C	24,661	
Williams M D	21,205	
Williams M E	23,269	
Williams N D	22,380	
Williams N D	16,824	
Williams R A	22,114	697
Williams R A	25,092	
Williams R G	5,160	
Williams S L	19,661	
Williams T H A	26,415	3,461
Williams T J	23,368	
Williams T L	22,479	90
Williams W	15,486	
Williams W R	20,596	7
Williams W W	24,601	212
Williamson A E	22,609	74
Williamson J E	18,817	
Williamson W B	25,053	250
Willig E	29,785	
Willis J	20,764	
Willis J R	22,884	
Willis R T	21,908	678
Wilson A R	810	
Wilson B H	22,081	
Wilson B M	21,428	
Wilson C C	26,111	110
Wilson D G	9,368	42
Wilson D J	21,766	714
Wilson E	620	
Wilson E A	18,035	78
Wilson E D	25,534	
Wilson F L	23,100	1,982
Wilson G A	30,318	
Wilson G C	23,397	
Wilson I M	8,056	
Wilson J	12,660	
Wilson J	17,923	
Wilson J G	30,169	
Wilson J I	10,549	
Wilson J L	23,555	
Wilson K	7,802	480
Wilson K J	23,651	156
Wilson M T	7,121	
Wilson P J	27,346	
Wilson R	23,291	
Wilson R W	28,091	3,753
Wilson W J	26,398	
Wilson W J	22,905	
Wilton B T	41,369	4,685
Wilton T J	27,149	893
Winbow R	42,588	3,487
Winbow R S	21,251	
Winch A K	21,750	
Windle C G	24,924	
Windlinger L A	814	
Windsor G J	20,126	
Wingate J G	2,190	
Wingrove R T	3,303	
Winnig B B	22,807	627
Winnig E	24,270	383
Winnig J M	16,484	66
Winning A	28,191	47
Winstone M I	15,183	
Winter R	3,187	
Winters D J	17,038	
Wintle T A	32,138	2,547
Wise C M	24,521	
Wise K R	2,444	
Wise N A	10,171	
Wise R N	9,900	
Wisk D G	35,506	
Witiuk J	21,227	
Wittman R R	31,965	141
Witwer T	23,131	
Witzel M S	20,275	
Witzer D P	15,339	713
Witzer P R	30,651	4,621
Wlasiuk A	20,465	
Wlasuk A	36,575	160
Wlasuk H	17,199	
Wlasuk P	17,642	
Wnuk E	23,909	
Woelk K H	9,466	
Woidack H	21,748	
Woikin W	21,820	
Woldum G	12,057	1,154
Wolf H F	23,942	
Wolf M J	20,544	9,180
Wolfenden R K	24,796	
Wolfram F W	23,128	290
Wolinski J	23,773	
Wong B D	23,100	1,492
Wong F K K	23,916	65
Wong G	24,009	
Wong R S	22,764	
Wong T S T	22,761	
Wong W L	31,499	
Wong W T	27,935	
Wongstedt E A	22,660	406
Wonnick A	11,316	
Wood A	27,044	58
Wood D J	23,250	
Wood F C	17,886	
Wood J E N	35,894	
Wood J R	20,429	98
Wood K J	26,940	
Wood M A	21,973	
Wood R B	16,311	
Wood S A	15,553	
Wood W J	25,369	600
Wood W R	21,007	274
Woodbridge S D H	32,017	
Woodburn D L	25,331	
Woodbury W R D	27,772	
Woodcock M J	26,963	265
Woodend J	20,595	
Woodford A G W	21,442	255
Woodford R C	25,530	522
Woodhouse K	12,900	229

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Highways—Continued

	Salary $	Travel $
Woodland C D	15,683	6
Woodland K W	19,619	
Woodman G R	34,197	
Woodman N A	24,322	
Woods L K	8,441	
Woods M E	35,840	
Woods R F	1,304	
Woodward G R	22,475	
Woodward R K	23,205	
Woody R	8,412	
Woolsey G	26,307	
Work T W	26,143	
Works S R	7,219	
Worley E G	3,800	
Worsfold T L	9,157	124
Worth J V	25,036	
Worthing R G	25,116	
Woychyshyn C D	20,805	2,451
Woychyshyn M	21,920	
Wozniak N	23,756	
Wozniak S	701	
Wozny J	24,496	11
Wray G	23,451	
Wright A C	33,973	879
Wright A E	23,685	
Wright D A	26,242	2,090
Wright D L	3,016	1,804
Wright D R	26,642	
Wright G C	20,028	
Wright J D	11,535	
Wright J R	4,579	
Wright J V	11,150	
Wright K D	21,998	830
Wright P	17,185	
Wright R C	25,642	
Wright R S	26,207	90
Wright T B	7,950	
Wright V	2,445	
Wrobel J P	38,823	319
Wroblewski R T	16,630	
Wronski J A	27,104	
Wu A	19,104	8
Wurmlinger J C	23,190	
Wutke L K	21,603	
Wutzke M E	22,594	683
Wyatt F C	21,903	1,434
Wyber D W	29,257	1,364
Wylie R N T	31,426	
Wynn D P	22,235	
Yakabowich N	40,113	775
Yakemchuk T G	26,030	334
Yalowega R E	21,181	80
Yamaoka R M	25,917	258
Yanciw W	23,967	
Yanke M N	28,756	451
Yardley H A	26,088	
Yaremchuk W	2,395	
Yarish E D	23,464	
Yasinowski W W	23,555	720
Yates S D	12,777	
Yearsley J D	15,369	727
Yearsley T R	39,492	2,965
Yelich M	24,391	
Yells P J	25,928	1,418
Yendall D E	16,273	
Yeske K	15,543	5,001
Yetter E	15,275	
Ylisto R	3,004	
Yockey B	25,890	
Yocum E G	20,493	317
Yofonoff L	27,742	
York A W	33,524	390
York L	33,224	276
Young A L	31,057	13
Young A O	23,457	
Young B J	17,913	
Young B R	22,460	
Young D G	20,888	
Young D J	16,081	
Young D M	26,304	
Young G R	35,527	4,364
Young H D	22,940	6
Young K A	12,219	
Young L A	20,458	132
Young P L	22,608	
Young R	24,922	
Young S R	42,588	834
Young T L	21,671	
Young W A	21,839	
Younie N I	16,765	
Yung H H K	37,980	
Yuris J T	21,780	
Yurkowski M	21,030	3,087
Yusko G	20,802	
Zacharias W L	4,555	
Zambano D E	17,283	
Zambano F	25,952	
Zamboni G	7,739	
Zant W T	21,492	
Zanussi D J	22,766	
Zapf D N	6,544	
Zapf N R	56,179	12,795
Zapf T	27,321	
Zaporozan J W	29,456	4,183
Zaporozan W P	28,981	411
Zatorski E	22,468	
Zazulak A M	20,485	
Zazulak T	23,952	6,365
Zbinden A	23,532	
Zeck J	1,678	
Zeller R A	21,232	
Zelt C A	1,734	
Zenuik F H	23,837	14
Zerr R P	38,717	
Ziegler J	19,392	
Ziegler L	1,861	
Zielke J E	28,257	217
Ziemer E R	21,265	185
Zimmerlee F C	14,163	
Zimmerlee T S	21,674	
Zimmerman P A	21,514	204
Zimmermann B L	11,668	
Zimmermann H O	43,236	423
Zinke E I	20,617	161
Zschiedrich D	25,828	
Zsoltaros J	2,963	
Zurcher G A	23,652	
Zurowski T	17,318	131
Zylicz M J	28,493	1,320
Transfers, other ministries	7,379	30,233
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		4,612,314
	180,708,142	8,356,846

MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

	Salary $	Travel $
McGeer Hon P L Minister	32,306	15,637
Stewart R W Deputy Minister	70,770	6,378
Adam S C	17,881	
Aleksenko N N	50,133	256
Alexander J D	13,952	
Allard M	15,614	
Allen L R	37,944	3,253
Arnold C	16,804	31
Avoledo A	435	
Ball F	16,775	26
Bamford I L	16,008	
Barry J	3,000	
Barsalou G R	15,751	2,020
Batryn E	4,175	
Beeson L L	18,259	
Bennett G A	36,432	8,150
Bennett J S	16,906	2,314
Bent A L	17,777	
Blackstock H	2,028	
Blake C	16,140	
Bradstock C L	15,784	
Brewis J C	11,335	
Brown P	1,173	
Brown R E	17,500	
Bunton H W	16,650	
Burnes I J	18,664	1,719
Burton S	15,242	
Byrnes E M	46,846	2,041
Carp C	6,249	
Carrigan J	17,342	
Carson J E	12,369	
Carswell L	14,526	
Clarke E I	9,960	
Costta M M	17,114	
Collins V	4,878	
Cook D L	32,286	
Cryan E	17,080	
Defoe E	17,342	
Danchuk R	17,563	
Danroth C R	15,482	
Davidson S S	23,791	1,205
Davis I D	17,998	
Davis M L	17,544	
Deen J	13,804	
Dehen L M	15,053	
Dick L	12,380	
Ditchburn S	10,841	
Dobbie N J	17,230	
Donaldson M R	14,526	
Dougherty D G	4,662	
Dri S	16,099	
Driedger D M	10,746	
Duncan J R	20,999	1,553
Edwards I M L	17,905	
Engbrecht G	18,173	36
Ferguson P	15,853	
Fetterly C J	18,022	
Fleming A	11,600	
Fletcher J F	1,930	
Foley D M	13,987	
Forgie C M	14,527	
Fraser L	16,291	
Freeman M	20,731	567
Gardener J F	26,527	2,992
Gardner P L	38,896	3,763
Gawalko D A	16,348	
Giesen P G J L	26,640	715
Goard D S	53,169	4,548
Goldade A M	19,726	1,137
Gosh E	42,996	7,529
Gracey D J	17,342	
Gray L	15,765	
Harder L	23,412	357
Hartley J	39,358	2,798
Hawkins M N	10,004	
Hawkins O R	29,361	1,460
Henry K L	17,632	165
Heslop M M	5,285	
Hilton M J	24,948	964
Hoyt V	15,654	45
Humphreys P	3,367	
Hundley P A	17,434	
Hunter P J A	41,545	2,114
Hurst D Y M	19,287	
Hutchinson B J	17,566	
Hutchison J M	600	
Ingram C	5,987	
Joyce R C	36,476	1,339
Keir L J	14,365	
Kilback E A	17,342	
Koch J D	1,703	
Krogel W F	31,521	700
Lamoureux E R	12,779	
Lang M E	17,273	
Locke A	12,937	
Manahan M A	16,512	
Marsh V	6,406	
Mason S	9,962	
McConachie T J	15,897	
McDonald C	15,674	
McDougall B I	5,668	
McFie G	13,048	
McIntosh L K	16,745	
Miller D R C	32,026	1,123
Moline R P B	44,616	1,521
Morrison E D	8,244	
Mussenden R N	48,615	5,997
Nelson D H	26,128	1,592
Nichol H	15,837	
Nolan J	8,503	
Page H J	58,194	3,357
Page M A	17,494	
Parsons B	6,813	
Penner C G	9,875	
Powell J S	27,514	608
Prentice T A	50,463	3,017
Ribeiro C M	14,233	
Robertson A N	16,071	
Robinson D M	17,392	
Rudy S M	6,451	
Russell M N	21,599	905
Russell T P	24,420	484
Ryan W G	16,489	
Sanyal S	28,426	3,150
Sargent V J	17,088	
Sheridan E A	17,752	
Sherwood K M	17,937	16
Siren R E	17,301	
Slaco D	31,198	2,062
Smith D W	25,776	1,765
Soles A E	67,056	5,452
Spencer L L	3,524	
Stevenson B W	46,318	6,972
Stewart M	16,073	
Stock G H	34,699	3,559
Strickland P M	18,296	
Strycker G	13,216	
Taylor F E	19,902	2,282
Taylor J	884	
Templeman P N	44,893	2,009
Tetlock J C	17,563	
Tweedie M A	24,414	1,790
Tychynski G R	17,376	
Vacheresse V M	16,120	
Vitek F A	41,374	1,288
Von-Schalburg J E	18,409	
Wade A L	26,404	3,277
Wall P J	26,607	554
Weberg L	7,570	
West B J	22,387	167
White P E	5,364	
Whybrow J A	34,924	905
Wickens E B	17,888	
Workman M A	17,292	
Young J	16,846	
Transfers, other ministries	27,674	1,525
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		29,539
	3,091,852	160,728

EMPLOYMENT DEVELOPMENT ACCOUNT

	Salary $	Travel $
Adams R L	165	
Campbell W J	806	
Carswell C	661	
Hoff C	12	
Lyseng A	916	
MacBain S J	446	
McGee S D	470	
McIntosh R	1,491	
Mitchell L D	436	
Neal D J	651	
O'Connor S	153	
Smith S M	8	
Van Gurp M J	114	
Walker S J	812	
Transfers, other ministries	716,342	955
Automobile and other unallocated ministerial travelling listed in the Schedule of Payments		3,435
	723,483	4,390

SCHEDULE OF PAYMENTS TO MUNICIPALITIES, SCHOOL DISTRICTS, HOSPITALS, INDIVIDUALS, FIRMS, AND CORPORATIONS FOR SUPPLIES OR SERVICES RENDERED, INCLUDING GRANTS.

for the year ended March 31, 1983

	$
A & A Food Importers (1976) Ltd	10,246
A & A Logging	4,071
A & A Piano Service Ltd	1,635
A & A Post & Rail Ltd	10,654
A & B Office Services Ltd	3,552
A & B Services Ltd	1,923
A & B Sound	4,773
A & B Transmissions Ltd	1,302
A & C Answering Services Co Ltd	1,142
A & C Cylinder Head Rebuilders (Dc) Ltd	3,340
A & C Equipment Ltd	1,201
A & C Holdings	1,678
A & D Automotive	810
A & D Blasting	23,232
A & D Designs Ltd	10,190
A & D Excavating	875
A & D Trailer Supplies Ltd	19,205
A & D Trucking Ltd	46,680
A & E Fencing	9,820
A & E Marine Ltd	2,780
A & E Sales & Service Ltd	7,755
A & F Cedar Products Ltd	1,409
A & F Trucking Ltd	10,250
A & G Construction Ltd	12,064
A & G Contracting	3,138
A & H Contracting	42,643
A & H Custom Milling	17,088
A & H Logging Ltd	1,194
A & J Forest Products Ltd	7,578
A & J Sawmills Ltd	4,713
A & J Service	966
A & L Farms	943
A & L Irrigation Service Ltd	568
A & M Excavating	3,490
A & M Non-Ferrous Metals Ltd	24,255
A & M Site Development	1,531
A & M Steelcraft Ltd	890
A & R Contracting	51,139
A & R Metal Spinning & Fabrication	6,229
A & S Contracting	36,716
A & S Enterprises Ltd	2,440
A & V Excavating Ltd	9,490
A & W Glass Ltd	765
A & W Tires Ltd	1,466
A A A Diplomat Coffee System	29,393
A A Advertising Aids Ltd	1,121
A A Coastline Auto Towing Ltd	813
A A Ecologica Ltd	930
A A R Western Skyways Inc	47,314
A B A Industries Ltd	5,489
A B C Answering Service & Radio Paging Communications	14,446
A B C Cash Register Co Ltd	6,347
A B C Electric Ltd	1,534
A B C Family Day Care	1,353
A B C Industrial Emergency Care Training School Inc	2,575
A B C Iron Works Ltd	59,414
A B C Kindergarden	41,751
A B C Out Of School Centre	1,866
A B C Plating	1,147
A B C Pre-Kan	238,968
A B C Recreational Equipment	3,205
A B C Rental Agency	1,374
A B C Towing & Autowrecking Ltd	623
A B C Training School	1,275
A B M Concrete Cutting & Coring Ltd	2,130
A B R Automotive Services	2,142
A B S Excavating & Contracting Ltd	4,421
A B Trucking Ltd	9,060
A C Brake & Battery Ltd	4,224
A C E Courier Services	67,684
A C E H I-B C	12,048
A C F R Contracting	2,178
A C Motor Electric Ltd	1,028
A C Paving Co Ltd	139,504
A C Rentals & Building Supplies	1,520
A C Rubber	8,269
A C T Equipment Sales Ltd	688
A C Taxi Ltd	1,215
A D S Grading	8,965
A E Compugraph Inc	11,134
A E Contracting	1,149
A E L Microtel Ltd	10,799
A E Natural Products	1,620
A E S Holdings Ltd	2,444
A G A Geodimeter Of Canada Ltd	6,765
A G M Steel Industries Ltd	62,642
A G S Office & Stationery Supplies	2,881
A H B General Contracting Ltd	13,455
A H S	3,384
A H Stock Farm	800
A I M Sales Ltd	562
A J Enterprises	9,010
A J Wholesale Supplies Ltd	971
A L & T Development Corp	3,756
A L C Airlift Corp	16,483
A L Fortune Secondary School	1,044
A L V Logging	7,330
A Likely Place Ltd	3,168
A M Addressograph	21,006
A M Bruning	39,706
A M International Inc	15,611
A M Multigraphics	37,816
A M P Of Canada Ltd	1,683
A M Security	4,004
A M T R Enterprises Ltd	2,044
A N A F Vets	59,247
A P B Mechanical Services Ltd	679
A P I Hotshot Services	10,770
A P I Laboratory Products Ltd	3,803
A P Mfg Ltd	14,373
A R Productions	1,025
A S Contracting	10,250
A S M Engine Master	1,854
A Sunshine Pre School	681
A T M Express Inc	9,259
A T S Typesetting Services Ltd	8,989
A T V Building Ltd	647
A Touch Of Holland	1,470
A V Holdings Ltd	860
A V M Enterprises Ltd	1,470
A W M Contracting Ltd	550
A W W A	2,431
A-Able Answering Service	1,140
A-Bar-E Quarter Horses	1,600
A-E Concrete Precast Products Ltd	17,769
A-Superior Auto Wrecker Ltd	695
A-United	807
A-Z Sponge & Foam Products Ltd	34,693
A-1 Aluminum & Steel Welding	1,025
A-1 Bus Line Pick-Up Ltd	2,727
A-1 Golden Moving & Storage	27,144
A-1 Industrial Propane	956
A-1 Machine & Welding (1980) Ltd	19,666
A-1 Professional Pest Services Ltd	4,915
A-1 Pumping Service	740
A-1 Sewer & Septic Tank Service (1970) Ltd	1,285
A-1 Windshield & Glass	5,615
A-3 Plumbing Heating Gas Fitting Ltd	1,167
A-5 Industrial Ltd	3,586
A-5 Leasing Ltd	2,683
A/S & E/6 Indian Rodeo Club	4,000
Aabex Electronic Service	1,403
Aamber Lodge	89,394
Aamco Transmissions Inc	12,355
Aanderaa Instruments Ltd	4,789
Aardvark Sawmill Co	1,209
Aardvark Septic Tank Service	1,208
Aardvark Tractor & Machine Ltd	13,963
Aarin Trucking Ltd	2,794
Aaron Moving & Storage Ltd	5,295
Aaron Place	56,160
Aaron Trucking	2,407
Aaronsons Pharmacy Ltd	405,064
Aartsen & Morrison	17,144
Aasen, K	4,500
Aasbo	543
Abai, H	24,998
Abba Investments Ltd	1,201
Abbey, R L, Dr	1,190
Abbotsford & District Campground Trailer Park	2,580
Abbotsford Airport Coffee Shop	1,278
Abbotsford Big O Tire	528
Abbotsford Christian School Society	353,496
Abbotsford Chrysler Ltd	2,551
Abbotsford Day Care Centre	17,188
Abbotsford Electric Ltd	973
Abbotsford Growers Co-Operative Union	2,620
Abbotsford Junior Secondary School	868
Abbotsford Optical Ltd	13,898
Abbotsford School District 34	27,203,671
Abbotsford Senior Secondary School	845
Abbotsford Track Club	58,742
Abbotsford Tractor & Equipment Ltd	6,780
Abbotsford-Clearbrook Chamber Of Commerce	9,873
Abbotsford-Matsqui Arts Council	7,130
Abbott Laboratories Ltd	305,871
Abbott Street Holdings Ltd	2,051
Abbott Tincombe Photographic Services Ltd	3,690
Abbott, P	9,251
Abbotts Berry Farm	1,280
Abboud, R, Dr	1,422
Abby Cat	10,501
Abc Daycare	11,727
Abc-Cassidy Inc	47,600
Abco Diesel Ltd	1,132
Abco Fabricators Ltd	874
Abco Marine Development Ltd	1,200
Abco Sales Agencies Ltd	3,940
Abco Services Ltd	46,257
Abdais Family Daycare	1,229
Abec Agrosystems Ltd	1,219
Abel Enterprises	2,499
Aberdeen Machine Ltd	3,010
Aberdeen Piano Tuning & Repair	1,455
Aberdeen Service Inc	6,689
Abernethy, D	636
Abernethy, R F	960
Abes Auto Centre	704
Abes Second Hand Store	636
Abf Business Forms Ltd	20,830
Abhyankar, N	6,112
Ability Plus Plastics Ltd	537
Able Auto Body	1,496
Able Electric Ltd	2,454
Able Forklift Services Ltd	560
Able Legal Translation Bureau	9,225
Able Moving & Storage Ltd	1,414
Able Rentals & Sales Ltd	1,461
Able Transmission	1,414
Aboriginal Title & Rights Conference	1,000
Abraham, Y	700
Abram, J	800
Abrams, D	2,682
Abrams, G W D	32,632
Abrossimoff, r P	16,681
Abrossimoff, C	605
Absolute Security Services Ltd	1,945
Abundant Supply Inc	683
Ac Operations	510
Acacia Ty Mawr Lodge	389,080
Academic Council	234,165
Academic Press Canada	327,814
Academic Press Inc	801
Acadia Day Care	24,492
Acadia Park Preschool	5,059
Accent Glass Ltd	1,554
Accent Stationers Ltd	1,666
Accon Installations Service & Repairs Ltd	629
Accord Agricultural Equipment	1,174
Accumulate Holdings Ltd	6,883
Accurate Alarms Ltd	1,435
Accurate Lock & Safe Co Ltd	3,128
Accurate Rubber Products Ltd	10,961

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Accutemp Refrigeration & Air Conditioning Ltd	9,328
Ace Asphalt & Maintenance Ltd	187,619
Ace Auto Towing	5,475
Ace Explosives Ltd	27,227
Ace Glass Inc	3,448
Ace High Resort	1,192
Ace Novelties Ltd	521
Ace Productions Ltd	10,912
Acetogen Welding Supplies Ltd	2,511
Acey Deucey Auto Centre	57,967
Achtem & Alexander	2,181
Acklands Ltd	645,549
Acme Brake & Clutch Ltd	1,616
Acme Bulldozing & Trucking	24,710
Acme Commercial Painting (Victoria) Ltd	15,076
Acme Electric Ltd	25,023
Acme Equipment (1975) Ltd	5,910
Acme Fire & Safety Co Ltd	2,603
Acme Forestree Ltd	51,808
Acme Locksmiths Ltd	2,729
Acme Safe	703
Acme Sanitary Rentals Ltd	4,573
Acme Seeley Inc	222,867
Acme Signalisation Inc	13,778
Acme Strapping Inc	5,227
Acme Supplies Ltd	14,203
Acme Transfer	3,706
Acme Truck & Bulldozing	11,782
Aco Industries Ltd	1,903
Acorn Day Care Society	10,000
Acorn Daycare Centre	4,748
Acorn-8 Oaks Day Care	22,346
Acoustics Development Corp Of Canada Ltd	9,247
Acquiling Investments Ltd	1,120
Acres Consulting Services Ltd	43,470
Acres Drug Store Ltd	114,882
Acro Optical	1,006
Acropolis Manor	712,867
Acropolis Manor Day Care Centre	18,498
Acropolis Pizza & Steak House Ltd	1,078
Acrow Canada Ltd	272,843
Acrylco Mfg Ltd	7,507
Act One Uniform Rentals Inc	1,778
Act One Uniform Service	2,190
Act 11 The Society For Assistance In The Community Today	617,547
Acta Conference & Trade Show	885
Action Athletic Wear	1,455
Action Auctions Ltd	1,330
Action Automatic Transmission Ltd	4,525
Action B C	401,689
Action Bearings Co Ltd	2,106
Action Blueprint Co	5,321
Action Construction & Surveying Services Ltd	1,140
Action Crane Service Ltd	632
Action Film Services Ltd	6,425
Action Glass Ltd	581
Action Gulf	511
Action Janitor Services Ltd	619
Action Marine	3,592
Action Parts	2,385
Action Safety Service Ltd	688
Action Sports	578
Action Sports Centre	714
Active Auto Glass Ltd	13,784
Active Chemicals (1979) Ltd	10,323
Active Landscaping Co	12,150
Active Rent-All (Quesnel) Ltd	5,321
Active Traffic Markers Ltd	2,002
Active Truck Body Repairs & Painting	1,839
Active Water Hauling Ltd	1,544
Activities Unlimited Day Camp	517
Acton Contracting Ltd, Dean	3,588
Acton Super Save Gas Stations Ltd	4,374
Acutress Industries Ltd	5,429
Ad-Print Markings Ltd	118,709
Ada Rent A Used Car	1,075
Adagio Enterprises Ltd	995
Adair Trucking, J C	7,568
Adair, B, Mr & Mrs	1,080
Adair, W	1,575
Adamack, T L	5,499
Adames, E M	906
Adamowicz, J K, Dr	11,415
Adams & Son Ltd, J F	128,906
Adams Customs House Broker, L	511
Adams Enterprises, C	4,331
Adams Glass	5,549

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Adams Igloo Wildlife Museum	1,008
Adams Lake Band	1,451
Adams Lake Band Nursery School	970
Adams Logging	7,707
Adams Super Shell & Wash	595
Adams Supreme Floor Ltd	615
Adams, D	940
Adams, D J	700
Adams, D R	23,228
Adams, G	700
Adams, J	890
Adams, K	2,225
Adams, K	988
Adams, R	9,052
Adams, V	13,880
Adamac Audiometric Services Ltd	3,830
Adamac Customs Brokers Ltd	1,462
Adamac Equipment Co	4,533
Adamac International Forwarders Ltd	8,631
Adamac Lumber Ltd	2,623
Adamac Security & Specialty Bags	1,290
Adastra Aviation Ltd	34,106
Adcash Business Machines (1977) Ltd	3,325
Adcock, H L	2,996
Addiction Research Foundation	1,332
Addison D & B	58,151
Addison-Wesley Publishers Ltd	599,998
Addressograph Farrington Inc	4,573
Addys R V Centre Ltd	1,186
Adel Ltd	13,507
Adelaar & Shapiro	700
Adelane Trucking	25,083
Adelborg, K	545
Adelines Family Day Care	3,360
Adelines Restaurant Ltd	667
Adera House	193,250
Adey, M R, Dr	1,320
Adilman, P H, Dr	105,485
Adina Timber Ltd	4,700
Adlem, A R	11,242
Adlersparre & Associates Consulting Inc	17,100
Administration Information Media	5,250
Administrative Centre For Sport Recreation & Fitness	20,000
Adolph, B	931
Adria Laboratories Of Canada	2,441
Adrian, M A	4,524
Adrian, T	800
Adult Basic Education Association Of BC	1,000
Adult Residence	103,738
Adult Special Education Assn	1,000
Adult Volunteer Fund	15,982
Advance Business College	522
Advance Cabs Ltd	27,924
Advance Collision Ltd	1,510
Advance Communications Ltd	2,331
Advance Custom Industrial Mfg Inc	1,734
Advance Foundry Ltd	1,630
Advance Optiks	2,848
Advance Planning & Research For Architecture	669
Advance Plastics Ltd	1,776
Advance Wire Products Ltd	542
Adventure Paving Ltd	128,779
Ady, L	771
Aeichele & Sons Contracting Ltd, Len	12,288
Aeon Electric Ltd	1,431
Aeon Office Equipment Ltd	859
Aero Asphalt Paving (1982) Ltd	176,153
Aero Garment Ltd	75,015
Aero Geometrics Ltd	3,230
Aero Machine Shop (1967) Ltd	2,132
Aero Mayflower Transit Co Inc	2,795
Aero Parts & Tires Ltd	1,778
Aero Space Controls Corp	1,436
Aeroseal Fillers Inc	1,197
Aeroseal Laboratories Ltd	3,322
Aerovironment Inc	529
Aes Data Ltee/Ltd	194,626
Afton Hotel	57,465
Afton Mines Ltd	154,098
Afton Operating Corp	4,236
Agamemnon Marine Ltd	630
Agape Community Services	48,104
Agapeland Christian Nursery School	1,743
Agar, P	8,550
Agassiz Christian School Society	40,544
Agassiz Hardware Ltd	798
Agassiz Janitor Services	1,615
Agassiz-Harrison Community Services	316,722

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Agassiz-Harrison School District 76	2,533,048
Agassiz-Harrison Senior Citizens Housing Society	26,829
Agency For Instructional Television	28,995
Agency Press Ltd	628,139
Agent General—London	215,314
Agent West	1,245
Aggregate Machinery Ltd	27,394
Aggressive Holdings Ltd	1,675
Agi & Associates Co Ltd, J	5,796
Agland Industries Inc	2,825
Agnew-Surpass Shoe Stores Ltd	2,044
Agni Enterprises Inc	2,678
Agree Enterprieses	916
Agri Consultants Ltd	1,991
Agri Supply	1,811
Agri-Med Industries	4,062
Agrico Sales Ltd	8,459
Agricultural Credit Program	9,067,186
Agricultural Industries	1,552
Agricultural Institute Of Canada	1,620
Agripherm Suppliers Ltd	1,590
Agro Chemical & Equipment Ltd	17,765
Agro Industries Ltd	8,227
Ahearn, A	735
Ahlefeld, B	11,975
Ahlquist, R	779
Ahsan Professional Training Consultants	8,520
Aim Automotive Ltd	1,891
Aim Ecological Consultants Ltd	15,000
Aim Instrumentation Ltd	3,083
Aimco Allergy Supply	2,272
Ainslie Lodge	92,997
Ainsworth & Co	923
Ainsworth Lumber Co Ltd	277,552
Air Alps Ltd	502
Air B C Ltd	252,084
Air Brake Repairs (1962) Ltd	1,500
Air Canada	269,131
Air Nootka Ltd	48,184
Air Pollution Control Assn	831
Air Transport Association Of Canada	3,931
Air West Airlines Ltd	1,246
Air-Vac Brake Equipment Ltd	3,515
Airco Refrigeration Inc	769
Aircraft Appliances & Equipment Ltd	2,305
Airesearch Aviation Co	4,540
Airey, J	560
Airkem Of B C Ltd	34,762
Airmatic Sales Ltd	659
Airport Coffee Shop	1,053
Airport Hydraulics Ltd	558
Airport Inn	9,670
Airpro Equipment Ltd	12,184
Airspan Helicopters Ltd	119,427
Airway Sales & Service Ltd	700
Airways Truck Rentals	4,585
Airways Truck Rentals & Leasing	464,472
Aitken & Son Ltd, D C	899
Aitken, A S	3,537
Ajacs Equipment (1982) Inc	1,885
Akal Farms Inc	3,280
Akhurst Machinery Ltd	79,429
Akins, S	507
Akitt, J	2,188
Akos Development Corp	1,700
Akron Transport Inc	8,576
Aktiv Controls Ltd	1,987
Al & Sons Excavating Ltd	35,534
Al-Air Ltd	645
Al-Way Refrigeration & Aircondition Supply	884
Aladdin Synergetics Inc	82,990
Aladdin Travel Services Ltd	1,582
Alamar Farms Ltd	1,000
Alamart Holdings Ltd	8,040
Alaric, L	5,506
Alaric, R	5,025
Alarie Orchard, W G & A	2,780
Alaska Hi-Way Auto Body Ltd	1,244
Alaska Highway News	10,572
Alaska Way Restaurant	675
Alaskan Refrigeration Ltd	1,964
Albach, G	514
Albees Sewing Centre Ltd	1,300
Alberg Equipment Ltd	1,265
Alberni Automatic Transmission Ltd	5,364
Alberni Custom Auto Body	2,195
Alberni District Association For The Mentally Retarded	221,031
Alberni District Co-Op Assn	1,252
Alberni Engineering & Shipyard Ltd	14,989

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Alberni Glass Ltd	1,407
Alberni Hardware Co Ltd	1,489
Alberni Import Specialists Ltd	1,351
Alberni Kitchen Centre Ltd	2,048
Alberni Mall Coin Laundry	904
Alberni Marine Transportation Ltd	182,146
Alberni Marine Transportation Ltd & Alberni Engineering & Shipyard Ltd	52,000
Alberni Paving (1977) Ltd	10,578
Alberni School District 70	23,391,685
Alberni Septic Tank Service	9,440
Alberni Valley Alano Club	800
Alberni Valley Chamber Of Commerce	12,561
Alberni Valley Citizen Advocacy Society	25,956
Alberni Valley Day Care Society	34,650
Alberni Valley Intermediate Care Home Society	15,700
Alberni Valley Museum	38,869
Alberni Valley Times	4,085
Alberni-Clayoquot Regional Hospital District	94,342
Albert Canyon Recreation Ltd	20,000
Albert, D	840
Alberta Artificial Limb Co	1,089
Alberta Health Care Insurance Plan	666,497
Alberta Northern Airlines Ltd	621
Alberto Pharmacy	299,568
Alberts Repair Service	507
Alberts Trailer Towing Ltd	4,389
Alberts, A	5,931
Albion Fisheries Ltd	167,245
Albion Tire Ltd	633
Albiston, A W, Dr	809
Albright E & W	11,368
Albright, R C	1,202
Albrite Lighting Ltd	3,581
Alcan Building Products	3,292
Alcan Canada Products Ltd	4,612
Alcan Enterprises	1,030
Alcan Radiator (1982)	1,403
Alcan Smelters & Chemicals Ltd	1,760
Alchem Inc	1,855
Alco Service Ltd	81,946
Alcock, S	7,583
Alcohol-Drug Education Service	50,005
Alcon Canada Inc	1,592
Alcott, C	36,437
Aldar Transport Ltd	8,511
Alden Clinic Of Physiotherapy, The	668
Alden Contracting Ltd	13,490
Alden Excavating Ltd	13,097
Alder Manor	37,510
Alder Medical Centre	953
Alder Pharmacy	30,355
Alderbee Farm	1,193
Aldergrove & District Chamber Of Commerce	3,000
Aldergrove Intermediate Care Society	37,000
Aldergrove Nursery Ltd	2,238
Aldergrove Photohouse Inc	992
Aldergrove Ringette Assn	619
Aldergrove Seniors Rental Housing Society	237,674
Aldergrove Taxi	2,223
Alders Resort, The	788
Aldersparre & Associates Consulting Inc	3,948
Aldos Landscaping Ltd	727
Aldous & Co Ltd, D V	1,563
Aleoda Motel	3,732
Alendal Contracting Ltd	26,798
Alert Bay Drug Store	20,452
Alert Bay Pile Driving Co Ltd	96,337
Alert Bay Public Library Assn	3,475
Alex Body Shop	13,599
Alexander & Mclean	1,020
Alexander Elementary School	1,080
Alexander Guest Holburn & Beaudin	29,748
Alexander Mackenzie Commemorative Pharmacy	11,689
Alexander Tree Topping	2,985
Alexander Trucking Ltd, Bill	17,144
Alexander, I	62,140
Alexander, J	708
Alexander, J	3,222
Alexander, K	750
Alexanders Bakery	816
Alexandra Childrens Centre	18,832
Alexandra Private Hospital Ltd	210,369
Alexandrovich, A R	1,500
Alexis Creek Community Club	605

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Alexis Creek Indian Band Council	6,625
Alexis, A	648
Alexis, D	10,000
Alexis, G	1,183
Alexs Mobile H D Mechanic Ltd	1,578
Alfar Industrial Supply Ltd	13,149
Alfax Paper & Engineering Co Inc	2,485
Alford Lock & Security Co, H	5,043
Alfresco Farms	1,771
Alfs Auto Electric Ltd	1,557
Alfs Upholstery	2,616
Alfstad Trucking, Dan	1,333
Alger Trucking, L D	11,283
Alger, C K	4,324
Algo Communication Products Ltd	2,731
Algoma Steel Corp Ltd	1,252,104
Ali-Craft Boats Ltd	9,919
Aljane Greenhouses Ltd	2,963
Aljim Interprises Ltd	2,498
Alkali Lake Agricultural Co-Op	31,000
Alkali Lake Band	11,520
Alkali Lake Band Day Care Society	10,625
Alkali Lake Community School	574
Alkali Lake Education Committee	558
Alkali Lake Ranch Ltd	11,824
Alkan Air Ltd	5,065
All Care Landscaping & Maintenance Landscaping	1,185
All Kootenay Welding Supplies Ltd	3,441
All Native Ashcroft Cowboys Hockey Club	1,850
All Native Bantam Juvenile Midget Hockey Club	3,450
All Pac Enterprises Ltd	14,747
All Points Express Ltd	5,318
All Seasons Sporting Goods	579
All Seasons Travel Ltd	5,856
All Sorts	833
All Surface Systems Ltd	10,165
All Trans Transmission	560
All World Van Lines Ltd	21,784
All-O-Matic Transmission	3,065
All-Routes Express Ltd	7,363
All-Two-Gether Cleaning & Gardening	1,274
All-Ways Travel	11,275
All-West Glass (Burns Lake) Ltd	4,807
All-West Glass Houston Ltd	3,345
All-West Glass Prince Rupert Ltd	2,385
All-West Glass Smithers Ltd	6,186
All-West Glass Terrace Ltd	15,007
Allaburton, M	1,150
Allan & Bowerman Ltd	4,896
Allan Computer Services, L	782
Allan Enterprises, B	4,595
Allan Paper Stock Co Ltd	4,719
Allan Trucking, Fred	16,646
Allan, E M	673
Allan, M H	9,153
Allan, T J	1,000
Allan, W	1,999
Allans Mountain Dance Theatre, Mauryne	3,500
Allard Contractors Ltd	31,551
Allard Van Veen & Associates Ltd	699
Allcare Services	1,400
Allcity Customs Brokers Ltd	3,845
Allcor Serums Ltd	2,973
Allen & Co, R	508
Allen & Hanburys	36,459
Allen & Son Ltd, T	5,772
Allen & Son, E G	643
Allen Aerial Photos Ltd	1,137
Allen Construction Ltd, Dave F	25,065
Allen Contracting, Ken	1,252
Allen Logging Co Ltd, M	660
Allen Machine Works Ltd	2,883
Allen Trucking	3,009
Allen, C H	840
Allen, J T, Dr	10,864
Allen, R	11,387
Allen, T	1,050
Allen, T D	25,653
Allen, W G	5,511
Allenbrand Electrical Contractor, G	1,020
Allester, G D	2,415
Alley, A C	1,500
Allgaier, G	1,400
Allgaier, H	940
Alliance Engineering Works Ltd	7,075
Alliance Forestry Services	33,159
Alliance Moving & Storage Ltd	9,247
Allied Air-Land Express Courier Inc	3,135

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Allied Canada Inc	75,710
Allied Chemical Canada Ltd	1,759,680
Allied Disposal Ltd	4,995
Allied Fixture Fabricators Ltd	9,412
Allied Hardware	7,809
Allied Home Centre Number 7	2,344
Allied Indian Metis Society	61,049
Allied Instrument Services	3,247
Allied Motorcycle Ltd	14,607
Allied Parts & Engine Rebuilders Ltd	53,502
Allied Shipbuilders Ltd	193,027
Allied Wire & Cable Ltd	8,981
Alligator Pie Daycare Los Ninos Centre	1,717
Alligator Pie Daycare Pink Centre	606
Alligator Pie Daycare Society	1,872
Allik-Petersene, P	25,394
Allison Piano	3,100
Allison, J	17,371
Allison, J A	1,520
Allison, L	1,300
Allison, L	5,000
Alliston, S	21,355
Allmac Lumber Ltd	1,043
Allnorth Engineering Ltd	1,574
Allondale Animal Hospital	2,030
Allright Ladder Co Of Canada Ltd	8,333
Allspeed Trailers & Mfg Co	4,676
Allsto Contracting Ltd	19,460
Allvell Enterprises Ltd	1,656
Allwest Reporting Ltd	244,614
Allwood Cabinets	1,361
Allyn & Bacon Canada Ltd	52,255
Alm Direct Response Marketing Ltd	1,000
Alma Mater Society Of The University Of Victoria	4,235
Alma Y Day Care Centre	16,403
Almac Service Ltd	1,260
Almaway Service Ltd	2,974
Almond & Ring Ltd	753
Almond Trucking, David	1,145
Aloha Group Living Home	46,944
Alouette Canoe Sales & Rentals Ltd	2,461
Alouette Dairies Ltd	1,800
Alpen Meats & Delicatessen Ltd	1,363
Alpenflora Gardens	1,920
Alpha Cine Service	63,924
Alpha Engineering Ltd	2,357
Alpha Finishers Ltd	5,081
Alpha Home Care Services Ltd	738,888
Alpha Numeric Systems Ltd	2,226
Alpha Pharmaceutical Supplies Ltd	55,090
Alpha Secondary School	542
Alpha Technologies Ltd	5,302
Alphatron Electronic Services	2,276
Alphil Industries	990
Alpine Auto Parts Ltd	9,518
Alpine Club Canada	2,324
Alpine Communications Ltd	3,213
Alpine Contracting Ltd	15,509
Alpine Distributors Ltd	44,791
Alpine Drug Mart Ltd	75,964
Alpine Helicopters Ltd	470,129
Alpine House Restaurant	1,770
Alpine Janitorial Service	1,550
Alpine Kamping Ltd	1,728
Alpine Motors & Body Shop	3,715
Alpine Optical Ltd	707
Alpine Paving (1978) Ltd	76,727
Alpine Plumbing & Wiring	1,035
Alpine Press Ltd	1,285
Alpine Riding Academy Ltd	8,218
Alpine Service	993
Alpine Tree Service Ltd	15,688
Alpine Village Shopping Centre Ltd	12,600
Alpine Water	23,828
Alpine Wholesale Ltd	15,014
Alpine Wiring Plumbing & Heating Supplies Ltd	6,145
Alpkem-Western Ltd	11,502
Als Cleaners & Launderers	5,095
Als Custom Auto Body Ltd	8,623
Als Enterprises Ltd	967
Als House Moving	2,976
Als Mobile Welding & Machining	16,120
Als Salad King Ltd	124,227
Als Supply House Ltd	1,147
Als Transfer	1,910
Alsop, K	5,839
Alston Graphic Services	49,245
Alston, G B	805
Alta Lake Contractors Ltd	4,145
Alta Lake Electric Ltd	930

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Alta Lake Sports Club	2,715
Altabay Drug Co	2,614
Altair Aviation Ltd	6,525
Altamont Private Hospital	1,284,448
Alternate Shelter Society	1,328,806
Alternative Programme For Alcohol & Drug Dependencies	11,746
Alternatives	143,218
Altman & Co	7,171
Altman Kahn Zack Hammerbers & Ehrlich	6,358
Altrusa Club Of Nanaimo	11,656
Altys Enterprises Ltd & The Royal Bank of Canada	23,400
Aluminum City Motel Ltd	3,050
Alveberg, J G	1,000
Alvins Alignment Ltd	1,998
Amata Transition House Society	59,608
Amatto, D	951
Amax Of Canada Ltd	73,005
Ambassador Industries Ltd	1,272
Ambassador Travel	929
Ambeau, J	5,535
Amber Lodge	77,116
Amberglen Stock Farm	3,020
Amberglow Personal Care Home	55,800
Amberine Products Ltd	30,894
Ambi Enterprises Ltd	1,400
Ambleside Chevron	2,305
Ambleside Rexall Pharmacy	153,959
Amboy Logging	6,600
Ambrose, G	1,782
Ambulance Expenses Provincial	363,539
Ambulance Employees Union	45,170
Ambulance Employees Union Pension Fund	280,277
Amco Industrial Supplies Ltd	59,712
Amco Wholesale Ltd	8,961
Amdam Enterprises	2,148
Amendt, H H	9,171
American Airlines	8,617
American Airlines Training Corp	48,293
American Association For Clinical Chemistry	822
American Association For State & Local History	1,243
American Association Of Motor Vehicle Administrators	4,152
American Biltrite Canada Ltd	3,725
American Bus Assn	1,172
American Carbon Co	1,255
American Conference Of Governmental & Industrial Hygienists Inc	1,036
American Correctional Assn	549
American Economic Assn	772
American Fabricators Ltd	1,790
American Federation Of Musicians	2,372
American Fisheries Society	1,548
American Geological Institute	886
American Geophysical Union	862
American Hospital Assn	700
American Hospital Supply	118,856
American Hotel Ltd	1,030
American Indian Publishers Inc	581
American Institute For Professional Education	1,590
American Investments Ltd	1,680
American Journal Of Nursing Co	599
American Library Assn	1,990
American Management Assn	575
American Phytopathological Society	648
American Printing House Blind Inc	25,269
American Psychiatric Assn	548
American Public Health Assn	1,988
American Red Cross	567
American Society For Testing & Materials	2,969
American Society Of Agricultural Engineers	1,010
American Society Of Agronomy	552
American Society Of Assn	944
American Society Of Civil Engineers	2,508
American Society Of Clinical Pathologists	894
American Society Of Heating Refrigeration & Air Conditioning Engineers Inc	587
American Society Of Hospital Pharmacists	1,393
American Speech & Hearing Assn	8,777
American Thermoform Corp	9,581
American Water Resources Assn	503
Amering, J	945
Ames Bros Distributors Ltd	616
Ames In Home Optical Service Ltd	3,225
Ames Paints Ltd	961
Amethyst Industries Ltd	4,069
Ametron Ltd	6,018
Amex Purification Systems Ltd	813
Amherst Hospital & Nursing Home	1,266,755
Amigo Sales Inc	8,198
Aminex Contracting Ltd	1,822
Amity Singers Society	5,000
Amma Hauling	4,223
Ammo-Power Tool	14,369
Amms Co	832
Ammundsen Medical Supply Ltd	125,691
Amonson, D A	629
Amoroso Service Ltd	1,655
Amos, B	1,500
Ampak Ltd	10,483
Ampex Canada Inc	20,412
Amr International Inc	6,340
Amrak Enterprises Ltd	1,681
Amsco Service	18,061
Amsterdam Greenhouses	759
Anaham Agricultural Improvement Society	8,400
Anaham Community Club	3,000
Anaham Indian Band	4,217
Anaham Rodeo Club	4,000
Anaheim Publishing Co	1,025
Anahim Lake Airport Commission	6,586
Anahim Lake Trading	710
Analabs	1,338
Analog Investments Ltd	21,005
Analytichem International Inc	666
Anas Family Daycare	913
Anastasiades, G	1,786
Anatek Electronics Ltd	3,485
Anca Inc	9,886
Ancan Catering Ltd	1,783
Anchikoski & S Anchikoski, W	815
Anchikoski Developments Ltd, Alan	27,822
Anchikoski, A	47,522
Anchikoski, B	1,652
Anchor Auto Body Ltd	1,479
Anchor C Ranch Camp	3,697
Anchor Heavy Equipment Ltd	3,852
Anchor Industries Inc	7,588
Anchor Industries Ltd	45,786
Anchor Inn	6,401
Anchor Inn Charters	600
Anchor Tire Sales Ltd	577
Anchorage Marina	4,452
Ancient Mariner Industries Ltd	11,798
Andalfatto, G	1,050
Anderock Spacing Ltd	57,809
Andersen Mfg Ltd, E	1,154
Andersen, J	9,989
Andersen, M	3,496
Andersen, P	2,829
Anderson C & D	56,264
Anderson D & H	860
Anderson Agencies Ltd, W M	980
Anderson Air Ltd	3,980
Anderson Backhoe Service	2,726
Anderson Construction Co Ltd, Emil	10,174,821
Anderson Construction Co Ltd, L	828
Anderson Construction, D	4,300
Anderson Cove Oysters Ltd	8,625
Anderson Engineering	1,449
Anderson General Sales Ltd	10,752
Anderson Industrial Doors Ltd	1,107
Anderson Industry Ltd, A B	693
Anderson Mental Health Boarding Home, Betty	7,869
Anderson Optical	3,935
Anderson Tank Service Ltd, A & A	7,733
Anderson Trucking Ltd, C D	19,000
Anderson, A	29,036
Anderson, B	14,164
Anderson, B D	603
Anderson, B W	76,908
Anderson, D V	3,653
Anderson, E	3,019
Anderson, E E	8,952
Anderson, G L	7,375
Anderson, G R	892
Anderson, H	1,730
Anderson, H A	61,699
Anderson, H A	8,373
Anderson, J	5,689
Anderson, J F, Dr	23,862
Anderson, J P	6,156
Anderson, L M, Dr	41,206
Anderson, M	3,095
Anderson, N J	1,335
Anderson, P M	1,366
Anderson, R	9,245
Anderson, R I D, Dr	563
Anderson, R K, Dr	1,010
Anderson, S	2,311
Anderson, S	20,605
Anderson, S H	1,495
Anderson, T	5,040
Anderson, W M	120,772
Anderson, W M	1,327
Andersons Cuff N Collar Retailing Ltd	683
Andersons Engineering Ltd	1,268
Andersons Pharmacy	68,928
Andersons Sewing Machine Centre Ltd	897
Anderton & Davidson	1,468
Andex Equipment Rentals	4,906
Andison, A	1,750
Andon Acres Ltd	1,273
Andott Enterprise	686
Andrades Trucking	6,204
Andre, J J	7,525
Andreeff, P	945
Andreens Lakeview Pharmacy	74,593
Andres Trucking	3,729
Andres Tv Sales & Service Ltd	580
Andrew & Elliott Trucking	6,177
Andrew F & E	21,014
Andrew Antenna Co Ltd	1,647
Andrew Trucking, Ron	13,340
Andrew, G	930
Andrew, J E	700
Andrew, M	3,959
Andrew, W P	700
Andrew, W W D	1,033
Andrews, D C	30,748
Andrews, J	817
Andrews, J H M	831
Andrews, K	700
Andrews, S	2,243
Andrews, S	1,000
Andrews, S R	1,384
Androshak, P	8,082
Andrykew Contract Hauling Ltd, V	18,100
Andy N Ann Day Care Centre	4,554
Andygo Enterprises Ltd	3,010
Andys Backhoe Service	660
Andys Meat Market Ltd	1,225
Andys Tank Service	635
Andys Tire Shop (1968) Ltd	3,095
Andys Wheel & Frame Alignment	787
Angel Entertainment Corp	1,805
Angelica-Whitewear Ltd	8,736
Angell, J E	1,757
Angelomatis, G	613
Angerbrandt, F M	2,337
Angers Holdings Ltd	12,873
Anglemont Marina Ltd	3,545
Anglers Anchorage Marina	700
Anglo American Leather Co Ltd	2,112
Anglo Canadian Automotive Supply (1978) Ltd	1,738
Anglo-American Cedar Products Ltd	14,530
Angus Aviation Ltd	17,828
Angus Stonehouse & Co Ltd	2,663
Angus Tien & Associates Ltd	2,633
Angus, D	700
Angus, M D, Dr	5,441
Animal Care Clinic	940
Animal Crackers Nursery School	1,048
Animal Health Division	713
Anitec Image (Canada) Ltd	21,742
Anixter Canada Inc	12,016
Ankerstein, N	650
Annacis Bridge Consultants	1,318,194
Annacis Truck Shop Ltd	1,120
Annapurna Projects Inc	44,248
Annis Excavating	1,553
Anns Beauty Car	698
Anns Family Day Care	694
Anon-Page	595
Ansha Contracting Co Ltd	296,701
Anson, D	4,800
Anthony & Associates Contracting Ltd	36,996
Antiques N Things	6,390
Antoine, L	2,865
Antoine, T	521
Anton Asquith & Campion	2,718

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Antonelli Trucking Ltd	1,922
Antonelli Trucking, J N	12,867
Antoniak, R	5,857
Antonio, A L, Dr	2,102
Antonios Auto Centre Ltd	16,104
Antrim Yards Ltd	14,319
Antrobus Trucking Ltd	13,500
Antrobus, W H	2,180
Anvil Iron Works Ltd	10.002
Any Tire Ltd	767
Anyway Timber Products Ltd	20,191
Apex Alpine Recreations Ltd	19,950
Apex Auto Body	6,219
Apex Cleaners (1980) Inc	805
Apex Fruit & Vegetable Processors Ltd	57,305
Apex Marine Service	665
Apex Office Sales Ltd	1,063
Apex Ski Freez	910
Apex Topping & Falling	44,649
Aplin & Martin Engineering Ltd	4,065
Apollo Automotive Parts (1979) Ltd	18,248
Apollo Forest Products Ltd	32,881
Apollo Lasers Inc	4,883
Apollo Machinery Ltd	960
Apollo Propane Sales & Service	14,057
Apollo Transport Ltd	2,991
Apollos Restaurant	980
Apotex Inc	4,933
Apothecary Shop	78,261
Appel Enterprises Ltd, A G	2,214
Appin Consultants Ltd	72,542
Apple Daycare Centre	8,375
Apple Lane Daycare	34,291
Apple Tree Consulting	9,000
Apple Valley Trailer Park Ltd	2,860
Appleyard Propane Services	726
Applied Bio-Nomics Ltd	27,186
Applied Mammal Research Institute	65,388
Applied Microsystems Ltd	2,015
Applied Research Laboratories	12,819
Apprentice Subsistence Allowance	231,519
Apprenticeship & Employment Training	15,167,629
Apps, R E C	22,251
Apratt & Associates, P J	2,625
April Point Lodge & Fishing Resort	2,241
Aprotek Design	8,584
Aqua Foods Ltd	7,200
Aqua Line Enterprises Ltd	2,322
Aqua Pacific Supplies Ltd	666
Aqua Towing Ltd	1,370
Aqua View Motel & Restaurant	3,710
Aqua Water Services Ltd	2,991
Aqua World	690
Aquafarms Canada Ltd	21,743
Aquarius Book Store	1,290
Aquarius Surveying Ltd	2,421
Aquatec Seafoods Ltd	1,028
Aquatec Systems Ltd	1,406
Aquaterre Consultants Inc	1,213
Aquila Cedar Products Ltd	1,884
Araucana Farm	1,422
Arbco Contracting	9,314
Arbell Inc	1,313
Arber, S R, Dr	1,186
Arbor Body Shop (1980) Ltd	589
Arbor Landscaping & Garden Maintenance	1,256
Arbor Park Food Center	2,839
Arborvitae Nursery	700
Arbour Crafts	840
Arbutus Club, The	1,042
Arbutus Court 4	824
Arbutus Day Care Centre	19,403
Arbutus Esso	1,010
Arbutus Grove Nursery	159,578
Arbutus Junior Secondary School Band	735
Arbutus Work Incentive Society	281,082
Arc Industries	535
Arc-N-Spark Mobile Welding	560
Arcadia Associates	1,530
Arcadian Day Care Centre	53,050
Arcana Training & Management Consultants Ltd	1,155
Arcand, K	19,948
Arcand, P	39,527
Archambault Harris & Firman	69,031
Archambault, M	2,168
Archbold, D	37,031
Archer S & A	83,209
Archer Cathro & Associates Ltd	2,370
Archibald Brokerage Ltd, F	3,189
Archibald Ltd, C B	780

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Archibald, G	650
Archibald, R F B	1,300
Archie, A	1,728
Archie, M	700
Archimage Design Corp	900
Archipelago Marine Research	1,200
Architecton Architects	2,006
Architectural Institute Of B C	2,000
Archs Transfer Ltd	3,852
Arco Hotel	3,944
Arctec Alloys Ltd	4,452
Arctic Auto Body Ltd	5,344
Arctic Bulldozing	60,144
Arctic Circle Giftware (1981) Ltd	760
Arctic Light Vehicle Services Ltd	19,551
Arctic Manufacturing Ltd	5,008
Arctic Meat Processors	1,800
Arctic Seafood Products Ltd	845
Arctic Small Engine Repairs Ltd	3,516
Arcuri, V D	1,603
Ardagh, J V	840
Ardew Wood Products Ltd	2,935
Ardiem Industrial Corp	2,460
Ardills Construction (N A) Ltd	63,310
Ardmore Golf Course Ltd	1,236
Arena Motors Ltd	4,151
Arena Service Ltd	4,713
Argatoff, M	2,855
Argenta Contracting Ltd	1,098
Argenta Monthly Meeting Religious Society	6,925
Argo Leasing Corp	5,554
Argo Oilfield Rentals Ltd	636
Argos Products Ltd	1,819
Argosy Pools Ltd	534
Argue, I	1,000
Argus Film Productions Inc	8,654
Argus Glass Ltd	2,267
Argus Microfilm Ltd	975
Argyle Secondary School	585
Argyll Lodge	219,447
Aries Brass & Glass Ltd	1,219
Aristo-Cut Hairstyling Ltd	645
Aristocrat Protection Systems Ltd	913
Arkindale Farm	907
Arleys Auto Body Ltd	2,163
Arlinsky, M B, Dr	53,152
Armadillo Steam	770
Armature Electric Ltd	19,397
Armco Canada Ltd	726,284
Armes, G J	748
Armex Distributors Ltd	568
Armida Sports Inc	3,682
Armitage Lumber Ltd	1,304
Armitage, T F H, Dr	2,756
Armor Welding & Machine Ltd	818
Armour & Saunders Ltd	9,468
Armour Security Systems Ltd	7,788
Armour Trucking Ltd, Rob	1,453
Armstrong & Rea Optometrists	705
Armstrong & Sons, G E	49,453
Armstrong & Spallumcheen Hospital	896,130
Armstrong Advertiser	847
Armstrong Co-Operative Society	1,732
Armstrong Day Care Centre	10,401
Armstrong Drywall Football Club	568
Armstrong Enderby Publishing Co Ltd	1,600
Armstrong Farm Equipment Ltd	1,278
Armstrong Figure Skating Club	7,711
Armstrong Sand & Gravel	66,518
Armstrong Spallumcheen Parks & Recreation Commission	8,833
Armstrong Trucking Ltd, L H	18,524
Armstrong-Dagg Representatives Ltd	12,800
Armstrong-Enderby Association For The Mentally Retarded	161,518
Armstrong-Enderby Funeral Home Ltd	1,909
Armstrong-Spallumcheen Civic Centre Committee	3,160
Armstrong-Spallumcheen Community Service Assn	56,431
Armstrong-Spallumcheen Community Service Centre	13,231
Armstrong-Spallumcheen Homemakers Services	204,869
Armstrong-Spallumcheen School District 21	5,095,580
Armstrong, G	620
Armstrong, J	91,474
Armstrong, J J	805
Armstrong, R	15,382
Armstrong, R	724

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Armstrong, W	8,760
Armstrong, W N	7,100
Armstrong, W T, Dr	1,271
Army & Navy Department Store Ltd	137,575
Army Cadet League Of B C	2,100
Arnaud, J W	5,405
Arndt Contracting, Rocky	23,090
Arnes Backhoe Service	12,223
Arnet, C	17,172
Arnies Towing Co Ltd	525
Arno Rooms	522
Arnold & Son	1,404
Arnold & Son Ltd, E J	36,955
Arnold-Nasco Ltd	4,528
Arnold, R F	6,189
Arnot, R G, Dr	15,356
Arnstein, B	3,540
Arntzen, L	14,304
Arodal Supplies	1,559
Aronson Trucking, D	3,154
Aronson, D	8,671
Around The World Travel Service	10,933
Arpac Systems Corp	17,705
Arpel Security Systems Ltd	1,022
Arranglen Lodge	565,076
Arrdee Farms	1,690
Arrow Building Supplies	1,426
Arrow Cabs	619
Arrow Heights Elementary School	728
Arrow Holdings Ltd	934
Arrow Lakes Arts Council	3,830
Arrow Lakes Development Committee	17,070
Arrow Lakes Hospital	1,140,323
Arrow Lakes News Ltd	2,767
Arrow Lakes School District 10	3,712,294
Arrow Laundry & Drycleaning Ltd	2,699
Arrow Radiators Ltd	1,586
Arrow Tent & Awning Co Ltd	2,087
Arrow Transportation Systems Inc	12,721
Arrow Travel Ltd	2,936
Arrowsmith Agricultural Assn	3,433
Arrowsmith House	82,065
Arrowsmith Jewellers Ltd	1,143
Arrowsmith Lodge	584,643
Arrowsmith Prescriptions	194,538
Arrowsmith Sand & Gravel Ltd	4,061
Arrowsmith Star	1,175
Arrowsmith Trucking & Contracting	2,830
Arrowtarian Senior Citizens Society	1,000
Arsenault, D	47,294
Arsenault, G, Dr	1,656
Arsenault, L W	1,800
Arseneau Trucking, Rick	3,245
Art Emporium, The	3,710
Art Gallery Of Greater Victoria	197,983
Art Gallery Of The South Okanagan	12,000
Art Metal Spinning Co Ltd	1,800
Arta Publishing Co	512
Artaban Special Needs Preschool	2,228
Artco Technologies Inc	1,500
Artcraft Advertising Ltd	4,018
Artemenko, L	23,335
Artens, J	1,095
Artex Fabricators Ltd	1,382
Arthritis Society	1,683,569
Arthur Enterprises Inc, Boris	1,500
Arthur, W F	1,025
Artic Bulldozing	34,955
Artic Propane Ltd	3,984
Artificial Eye Laboratory	17,309
Artisan Instrument Service	5,761
Artisan Mfg Ltd	7,200
Artistic Endeavours	548
Artistic Furniture & Decoration Ltd	1,015
Artistic Woodwork Co Ltd	1,730
Artists Supply House	864
Artlite Studio & Camera Shop	1,551
Artomas Contractors Ltd	105,278
Artray Ltd	15,586
Arts Auto Supply	795
Arts Club Of Vancouver Theatre Society	158,600
Arts Council Of Fort Nelson	1,985
Arts Council Of New Westminster	6,790
Arts Council Of Surrey & District	13,990
Arts Custom-Made Furniture Ltd	710
Arts Sciences & Technology Centre, The	26,800
Arts Tune-Up & Car Care Centre Ltd	993
Arve Industries Ltd	2,288
Arwood Auto Parts Ltd	1,544
Arychuk, C	1,055
Asante, K O, Dr	650

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Asante, N	647
Ashestonos Corp Ltd	4,428
Asche Medical Clinic	681
Aseltine Trucking Ltd, Wayne	1,937
Asgaard Contracting Ltd	768
Ash Temple Ltd	33,257
Ash, A J	5,246
Ashcroft & District General Hospital	1,432,159
Ashcroft Bakery	788
Ashcroft Board Of Trade	3,094
Ashcroft Cowboys	1,500
Ashcroft Elementary School	564
Ashcroft Medical Centre	630
Ashcroft Ranchers Assn	10,000
Ashcroft Toggery Ltd	1,666
Ashcroft-Cache Creek Day Care Society	2,040
Ashcroft-Cache Creek Journal,	1,285
Asher & Associates, P	15,689
Ashley House Wallcoverings Inc	1,597
Ashurst & Main	4,684
Ashworth, J R	2,058
Asia Arts & Crafts Ltd	1,792
Ask Seniors Project	57,202
Askews Food Service	3,482
Askews Shop-Easy & Salmon Arm Meat & Produce Ltd	18,215
Askim Corp Ltd	666
Asleson Trucking, Wayne	2,820
Aslin, L	31,044
Asp Morrice & Co	821
Asp, E	18,923
Aspen Contracting Ltd, P G	5,564
Aspen Metal Products & Fabricators Ltd	56,872
Aspen Motor Inn Ltd	3,587
Aspen Planers Ltd	6,015
Aspen Restaurant	4,079
Aspen Systems Corp	860
Asphalt Institute, The	668
Aspinall, H, Dr	530
Aspinall, R J, Dr	2,310
Aspol Motors (1963) Ltd	17,254
Asquith, P, Dr	1,743
Assailly, R J	550
Asselin, G	6,394
Assembly Of B C Arts Councils	24,500
Assessment Appeal Board	85,956
Assign Architectural Sign Systems Inc	2,260
Assion, R	3,685
Assisted Home Ownership/Rental Program	1,103,951
Assmans Funeral Chapel Ltd	26,193
Associated Biscuits Of Canada Ltd	3,530
Associated Economic Consultants	3,905
Associated Engineering Services Ltd	112,935
Associated Glass & Ceramics Ltd	7,594
Associated Graphic Supplies	2,094
Associated Line Painters	1,222
Associated Locksmiths Ltd	6,557
Associated Merchants Ltd	638
Associated Moving & Storage Ltd	46,552
Associated Parts Sales Ltd	1,428
Associated Physicians	639
Associated Resource Consultants	2,495
Associated Sheet Metal Products Ltd	16,718
Associated Test Equipment Ltd	5,661
Associated Trucking (1980) Ltd	52,422
Association For Christian Education Of Prince George	90,116
Association For Intervention & Development	12,925
Association Of B C Drama Educators	3,620
Association Of B C Grape Growers	19,750
Association Of B C Professional Foresters	4,169
Association Of B C School Superintendents	13,598
Association Of B C T E A L	1,037
Association Of Book Publishers Of B C	32,061
Association Of Canadian Fire Marshalls & Fire Chiefs	686
Association Of Canadian Orchestras	675
Association Of Christian High Schools In B C	283,135
Association Of Community Education In B C	1,000
Association Of Labour Relations Agencies	630
Association Of Neighborhood Houses	156,420
Association Of Professional Economists	715
Association Of Records Managers & Administrators Inc	871
Association Of Systematics Collections	504
Association Of The Vietnamese Refugees	4,803
Assumption Pre-School	1,632
Assured Protection Inc	6,972
Ast Trucking Ltd, Reg	2,947
Astor One Hour Martinizing	1,116
Astoria Hotel	1,187
Astra International Forwarding Ltd	1,428
Astra Pharmaceuticals Canada Ltd	7,082
Astral Bellevue Classics	26,985
Astre Lube Ltd	1,802
Astrographic Industries Ltd	537,179
Atchison, C L	1,000
Atco Pacific	115,285
Atelier, S	1,600
Athalon Products	534
Athwal, S	541
Atkins, A, Dr	10,386
Atkinson, H E D	575
Atkinson, S L	950
Atlantic Furniture Mfg Ltd	1,500
Atlas Alloys	7,712
Atlas Aluminum Welding Ltd	6,035
Atlas Carbon & Ribbon Ltd	2,888
Atlas Co Ltd, J B	3,022
Atlas Copco Canada Inc	40,533
Atlas Designworks	5,926
Atlas Electronics Ltd	592
Atlas Leasing Ltd	620
Atlas Marine Electronics Ltd	899
Atlas Power Sweeping Ltd	40,205
Atlas Stereo & T V	1,620
Atlas Supply Co Of Canada Ltd	20,780
Atlas Van Lines Canada Ltd	50,062
Atlas Van Lines Inc	3,557
Atlin Advisory Planning Commission	746
Atlin District Board Of Trade	300,000
Atlin Drain Lease	1,708
Atlin Early Childhood Education Centre	28,328
Atlin Improvement District	15,250
Atlin Indian Band	6,956
Atlin Lake Excavating Ltd	12,109
Atlin Public Library	1,577
Atlin Trading Post	1,923
Atlin Trucking & Cartage	45,589
Atom Electric Services Ltd	1,800
Atom Motors (Prince Rupert) Ltd	16,528
Atom Motors Ltd	1,392
Atonement Friars	6,438
Atrill, L	618
Attachie Construction	4,287,520
Attica Historic Home Supplies Ltd	1,536
Attica Oldies Ltd	880
Atwals Trucking Ltd	602
Atwood & Associates	12,149
Atwood Cooper Associates Ltd	52,210
Auchenway Farm	1,000
Audiotronics Enterprises Ltd	48,238
Auditec Of St Louis	4,867
Auerbach & Green	2,822
Auerbach Publishers Inc	832
August Jack Motor Inn	2,633
August, L	750
Aujla, S S	20,350
Auld Phillips	1,283
Auld, S L	1,900
Aunt Julies Daycare Centre	9,718
Auntie Sues Family Day Care	1,524
Aunty Flos Happy Playground	675
Aurora Air Service Ltd	53,544
Aurora Centre, The	795
Aurora Colour Lab Ltd	852
Aurora Funeral Home (1976) Ltd	1,115
Aurora Industries	614
Aurora Oil Services Ltd	3,128
Aurora Photography	507
Aurora Society	274,962
Austies Safety Service (1971) Ltd	18,493
Austin Animal Hospital	1,100
Austin Flyer Service Ltd	788
Austin Heights Chevron	2,152
Austin Motor Hotel	10,579
Austin, K	1,000
Austin, K M	2,000
Austria Import West Ltd	682
Austring, O	14,937
Auto Barn	5,634
Auto Body Ltd	5,864
Auto Driveaway Ltd	2,553
Auto Magic Car Wash (P G) Ltd	1,507
Auto Marine Electric Ltd	1,064,730
Auto Motion West	4,175
Auto Radio Service	8,595
Auto-Truck Rustproofing	528
Autogenic Systems Inc	3,314
Automotive Finishes & Equipment Ltd	5,832
Automotive Retailers Assn	866
Autoprides Fairview Collision	587
Autumn Peace Designs	1,914
Auxier, J	44,603
Avalon Hotel	15,122
Avant-Garde Fabrics Ltd	703
Avcom International Ltd	557
Aved Transporter	3,737
Avenue Farm Machinery Ltd	91,412
Avery Clinic, The	1,111
Avery Label	2,787
Avery-Carr Clinic Pharmacy Ltd	190,975
Avery, G R, Dr	5,238
Averys Way	2,161
Aviair Aviation Ltd	103,960
Aviation Electric Ltd	43,612
Aviation News	1,012
Avis Car Leasing	652
Avis Farms	668
Avis Rent A Car System	20,268
Avis Rent A Truck	137,707
Avon Park Fashions	541
Avonlea House	262,007
Avtech Corp	2,303
Award Cleaning Services	676
Axiom Engineering Ltd	818
Axis Mime Theatre Society	27,000
Axton Industries Ltd	45,097
Ay-Ay-Os Day Care Centre	29,955
Aydin, K T	1,997
Ayers, L G	6,488
Ayerst Mckenna & Harrison Inc	105,429
Ayotte, A	1,020
Ayotte, F	1,525
Ayrshire Breeders Club Of B C	1,030
Azorcan Auto Body Repair	2,876
Aztec Canvas Ltd	786
Aztec Hydraulic Air Repair Service Ltd	1,250
Aztec Travel Ltd	1,852
B & A Rentals Ltd	28,238
B & B Contracting	43,572
B & B Contracting Ltd	840
B & B Garbage Disposal	4,020
B & B Industries	1,030
B & B Plumbing Ltd	2,540
B & B Seymour Rentals	3,584
B & B Sports Ltd	868
B & B Tiretown	1,430
B & D Commercial Stationers (1975) Ltd	442,449
B & E Grading	1,584
B & E Service	2,607
B & E Trucking	24,030
B & F Sales & Service Ltd	1,221
B & G Furnace & Appliance Repair	1,302
B & G Grocery	2,410
B & G Transfer	2,161
B & H Equipment Ltd	14,696
B & H Gatzke	1,977
B & H Services Ltd	1,176
B & H Welder Repair Service Ltd	863
B & I Enterprises Ltd	4,011
B & J Enterprises	10,311
B & J Parts Ltd	20,818
B & J Wholesale Ltd	1,260
B & K Properties Ltd	79,032
B & L Bulldozing & Contracting	24,574
B & L Contracting	49,754
B & L Machine Shop	565
B & L Truck Rentals (Quesnel) Ltd	5,181
B & L Trucking	3,015
B & M Automatic Transmissions	1,337
B & M Glass & Renovating Ltd	723
B & N Blasting Contractors Ltd	2,110
B & N Enterprises Ltd	4,581
B & R Electronics Development Industries Ltd	51,018
B & R Logging Ltd	6,695
B & S Emblem Ltd	6,231
B & S Farms	2,710
B & S Wholesale Lumber Ltd	6,446
B & T Sales Ltd	940
B & W Agricultural Services	22,161
B & W Agricultural Services Ltd & Kelowna Flightcraft	2,154
B A Blacktop	330,008
B A Blacktop (Cranbrook) Ltd	136,228

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B A Blacktop Kamloops	975,717
B A M Products Ltd	3,208
B B Auto Body	1,601
B B C Enterprises Ltd	50,606
B C & Yukon Chamber Of Mines	14,134
B C A A Travel Agency	52,985
B C A Industrial Controls Ltd	3,231
B C Administrative Centre For Sport, Recreation & Fitness	330,000
B C Air Filter Sales & Service Ltd	1,287
B C Alberta Van Lines	753
B C Alignment & Frame	808
B C Amateur Baseball Assn	90,029
B C Amateur Basketball Assn	134,296
B C Amateur Boxing Assn	24,300
B C Amateur Football Assn	39,100
B C Amateur Hockey Assn	149,357
B C Amateur Softball Assn	97,590
B C Amateur Synchronized Swimming Assn	24,955
B C Aquifer	1,409
B C Archery Assn	25,389
B C Artificial Insemination Centre	8,059
B C Asparagus Growers Assn	1,400
B C Assessment Authority	13,530,746
B C Association For Children & Adults With Learning Disabilities	20,558
B C Association For The Mentally Retarded	86,489
B C Association Of Colleges	74,641
B C Association Of Continuing Education Administrators	1,000
B C Association Of Laboratory Physicians	784
B C Association Of School Supervisors Of Instruction	6,981
B C Association Of Social Workers	2,965
B C Association Of Volunteer Centers/Bureaus	3,000
B C Automatic Transmissions Ltd	2,275
B C Automobile Assn	11,645
B C Aviation Council	36,050
B C Badminton Assn	37,980
B C Ball Hockey Assn	2,460
B C Bearing Engineers Ltd	62,618
B C Belting Ltd	6,794
B C Blueberry Co-Operative Assn	6,850
B C Borstal Assn	32,197
B C Bowling Federation	49,529
B C Boys Choir Assn, The	2,500
B C Broomball Assn	14,811
B C Buildings Corp	230,688,243
B C Burl	710
B C Business Show	508
B C Cancer Institute	25,673,467
B C Cattlemens Assn	772
B C Cement Co Ltd	1,032
B C Central Credit Union	4,067
B C Certified Seed Potatoe Growers Assn	9,500
B C Certified Treefruit & Grape Assn	3,072
B C Chamber Of Commerce	61,275
B C Chess Federation	2,000
B C Choral Federation	7,000
B C Civil Liberties Assn	1,242
B C Clean Wood Preservers Ltd	4,030
B C Coal Ltd	12,633
B C Coast Vegetable Co-Operative Assn	7,172
B C Compressor Sales & Service Ltd	1,060
B C Conveying Machinery Ltd	9,400
B C Corps Of Commissionaires	217,741
B C Corrections Assn	183,287
B C Council For Leadership In Educational Administration	62,525
B C Cricket Assn	11,770
B C Curling Assn	2,345
B C Curling Council	53,662
B C Deaf Sports Federation	5,418
B C Debris Control Board	200,000
B C Development Corp	6,959,122
B C Directories	47,896
B C Directors Of Instruction Assn	896
B C Drama Educators	17,450
B C Educational Institutions Capital Financing Authority	12,422,484
B C Engines	6,357
B C Equipment Co Ltd	13,634
B C Farm Equipment Distributors Ltd	1,331
B C Farm Machinery Museum Assn	3,578
B C Fashion & Needle Trades Assn	10,823
B C Federation Council For Exceptional Children	2,302

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B C Federation Foster Parents	216,825
B C Federation Of Agriculture	1,119
B C Federation Of School Athletic Assn	102,502
B C Federation Of Shooting Sports	77,450
B C Fencing Assn	20,500
B C Ferry Corp	42,378,574
B C Festival Assn	44,625
B C Festival Of The Arts	17,095
B C Field Hockey Assn	9,834
B C Film Industry Assn	8,005
B C Folkfest Society	13,699
B C Forecasting Committee	14,000
B C Forest Foundation	33,000
B C Forest Museum	97,506
B C Forest Museum Society	30,000
B C Forest Products Ltd	2,001,469
B C Forming Supplies Ltd	981
B C Fruit Growers Assn	14,123
B C Fruit Growers Test Orchard Ltd, The	28,598
B C Fur Dressers & Dyers Ltd	2,742
B C G E Day Care Centre	26,583
B C Girls Ice Hockey Assn	4,000
B C Golf Assn	14,600
B C Government Employees Union	4,809
B C Gymnastic Assn	149,416
B C Handball Assn	6,840
B C Health Accountants Assn	600
B C Health Assn	2,373
B C Health Care Research Foundation	2,700,000
B C Heart Foundation	75,000
B C Hereford Assn	1,181
B C Heritage Trust	1,238,895
B C High School Rodeo Assn	8,944
B C Highland Dancing Assn	1,835
B C Holstein-Friesian Assn	1,395
B C Honey Producers Assn	6,757
B C Horseshoe Pitchers Assn	2,770
B C House Expenses-London	212,515
B C Housing & Employment Development Financing Authority	3,725,500
B C Housing Management Commission	14,246,696
B C Human Rights Coalition	9,447
B C Hydro & Power Authority	8,455,984
B C Industries	68,890
B C Institute Of Technology	42,798,725
B C International Forest Industries Equipment Exhibition	2,242
B C Jade House	814
B C Judo Assn	37,181
B C Lacrosse Assn	75,818
B C Land & Insurance Agency (G R) Ltd	5,113
B C Law Library Foundation	184,443
B C Lawn Bowling Assn	14,560
B C Library Assn	19,860
B C Library Trustees Assn	9,000
B C Limousine Assn	1,420
B C Lions Society For Crippled Children	149,630
B C List	506
B C Lokmop Co	1,573
B C Long Term Care Assn	18,934
B C Lung Assn	79,003
B C Marine Shipbuilders Ltd	12,071
B C Medical Assn	70,888
B C Medical Equipment Ltd	96,234
B C Medical Journal	2,116
B C Modern Rhythmic Gymnastics Assn	14,286
B C Motels Resorts & Trailer Parks Assn	2,588
B C Motorcycle Federation	2,800
B C Museum Of Mining, The	27,999
B C Museums Assn	44,950
B C Native Womens Society	11,000
B C Netball Assn	1,988
B C Neurological Group Home	130,842
B C Northwest District Council Of Carpenters	2,680
B C Nutrition Council	5,012
B C Oyster Board	5,588
B C Oyster Growers Assn	20,759
B C Packers Ltd	3,708
B C Paper Converters Ltd	4,669
B C Paraplegic Foundation	32,732
B C Parents In Crisis	87,061
B C Personnel	2,650
B C Pharmacist Society	398,751
B C Pioneer Camps	3,555
B C Place Ltd	35,025
B C Playthings	1,283
B C Ploughing Assn	4,900
B C Plumbing Supplies Ltd	3,791
B C Principals & Vice-Principals	8,608

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B C Professional Legal Interpreters	18,729
B C Propeller Repairs	730
B C Property Sales Ltd	860
B C Provincial Seed Fair	1,750
B C Provincial Womens Institute	20,783
B C Purebred Sheep Breeders Assn	630
B C Racing Commission	12,949
B C Racquetball Assn	18,670
B C Railway Co	74,915,924
B C Recreation Assn	140,607
B C Recreation Society	1,050
B C Regional Hospital District Financing Authority	63,312,261
B C Rentals	4,695
B C Research	3,613,326
B C Ringette Assn	7,958
B C Rocky Mountain Visitors Assn	69,221
B C Rowing Assn	15,950
B C Rugby Union	54,257
B C S Construction Ltd	4,748
B C S Consulting Ltd	2,000
B C Safety Council	262,908
B C Sailing Assn	51,800
B C School Districts Capital Financing Authority	5,008,315
B C School Sports	102,920
B C School Trustees Assn	722
B C Scottish Festival	5,000
B C Seafood Exporters Assn	910
B C Shaver Shop	588
B C Sheep & Wool Commission	3,825
B C Shipper Supplies Ltd	22,308
B C Silo & Tank Ltd	1,068
B C Snow Vehicle Assn	49,900
B C Soaring Society	5,443
B C Soccer Assn	134,214
B C Society For The Preservation & Encouragement Of Barber Shop Quartet Singing in America	2,767
B C Society For The Prevention Of Cruelty To Animals	12,079
B C Special Olympics Society	8,563
B C Speed Skating Assn	23,540
B C Sport Parachuting Council	16,791
B C Sports Hall Of Fame	34,916
B C Squash Racquets Assn	13,780
B C Stamp Works Ltd	3,590
B C Steamship Co Ltd	49,011
B C Stevens Co Ltd, The	172,795
B C Sugar Refining Co Ltd	4,076
B C Summer Swimming Assn	8,400
B C Synchronized Swimming Assn	3,300
B C Systems Corp	48,707,868
B C Table Tennis Assn	28,507
B C Task Force For Immigrant Women	10,050
B C Teachers Federation	2,155
B C Team Handball Federation	15,163
B C Telephone Co	27,172,528
B C Telivision Broadcasting System Ltd	21,000
B C Ten Pin Bowling Federation	9,252
B C Tennis Assn	50,170
B C Timber Ltd	1,093,819
B C Touring Council	61,410
B C Track & Field Assn	116,472
B C Transit	78,026,396
B C Trappers Assn	12,336
B C Turkey Marketing Board	10,360
B C Valley Electric	1,983
B C Volleyball Assn	117,188
B C Water Polo Assn	31,286
B C Water Ski Assn	7,880
B C Water Well Drilling Assn	545
B C Weightlifting Assn	35,580
B C Welding Supplies Ltd	3,422
B C Wildlife Federation	29,860
B C Wire Rope & Supply Co Ltd	39,279
B C Womens Field Hockey Federation	99,731
B C Worklife Forum	2,125
B C Wrestling Assn	99,903
B C Y Council	10,000
B C Yellowhead 16 Tourist Assn	69,015
B C 5-Pin Bowling Assn	14,633
B C-Yukon Air Service Ltd	79,313
B D C Ltd	56,183
B D C Management Ltd	69,329
B D H Chemicals Canada Ltd	117,585
B E L Logging Ltd	8,058
B F A Educational Media (Canada) Ltd	28,664
B G Poultry Farm Ltd	1,100
B J Automotive	800
B J Trucking	4,478
B K Contracting	13,195

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B L Contracting	3,413
B P Exploration Canada Ltd	40,645
B R D Logging Ltd	1,911
B R Logging Ltd	6,396
B S C Alloys Ltd	2,355
B T X Corp	865
B V Shell	5,327
B W Auto-Marine Services Inc	1,690
B-N Enterprises	1,950
Baalim Automotive Ltd	8,521
Baay Land Consultants	2,556
Babcock & Wilcox Industries Ltd	56,109
Babcock Contracting Ltd, Doug	7,043
Babes In Toyland Day Care Centre Ltd	22,590
Babine Community Players Assn	1,325
Babs Holdings Ltd	1,536
Babuik Crane Service Ltd	971
Bacchus, R M, Dr	587
Bachert, V	4,787
Bachmeier, J	2,120
Bachor, D G	1,226
Backer Logging, E & K	25,218
Backer, R	2,763
Backyard Auto Body Ltd	11,675
Bacon Donaldson & Associates Ltd	3,235
Bacons Prime Cut	649
Badger Excavating & Crane Ltd	1,785
Badiuk Contracting Ltd	90,250
Bados Enterprises	1,453
Badovinac Scoffield & Mosley	10,362
Bag And Save	2,539
Bagley Mcclelland & Patterson, Drs	1,474
Bahr, P	1,000
Baiche Consulting Service Ltd	48,014
Baig, B L	540
Baigent & Jackson	16,872
Bailey G & Andrew, D	8,820
Bailey & Rose Ltd	12,425
Bailey Golby & Associates Ltd	26,791
Bailey Ventures Ltd	3,256
Bailey, C	816
Bailey, J	650
Bailey, M E, Dr	7,142
Bailey, S	4,043
Bailey, W A	4,920
Baileys Welding	3,965
Baillie Residence, M I	50,399
Baillie, M I	65,206
Bain Ltd, A	2,094
Bainbridge Contracting	35,322
Bainbridge Mart Ltd	1,300
Bains Gradall Service Ltd	59,786
Bains International Travel Service Ltd	5,817
Bains Trucking Ltd	3,548
Baird Backhoe Service Ltd, George	21,353
Baird Bros Ltd	52,260
Baird Contracting Ltd, Steven	15,601
Baird Ltd, R H	1,525
Baird, M R	8,607
Bairds Trucking Ltd	9,615
Baitz, A & J	33,539
Bajard Associates Ltd, Y	1,564
Bakaluk, P M	1,220
Baker, L & T	13,586
Baker & Taylor Co, The	128,769
Baker Bobcat Service, Al	2,703
Baker Chemical Co, J T	2,232
Baker Healthcare Products Ltd	161,563
Baker Lovick Ltd	574,477
Baker Materials Engineering Ltd	20,163
Baker Memorial Hospital, G R	5,591,348
Baker Newby & Co	13,609
Baker Supply Ltd	14,755
Baker Travel Ltd	42,138
Baker Trucking Ltd, S	5,371
Baker, C W	17,398
Baker, E	950
Baker, K	18,781
Baker, P P	19,043
Baker, R	15,528
Baker, R	843
Baker, R N, Dr	2,095
Baker, R S	10,176
Baker, V, Dr	117,245
Bakerview Home	264,719
Bakerview Motor Inn	971
Bakerview Trout Farm	32,383
Bakken Agencies Ltd	77,399
Bakken Excavating Ltd, B	4,315
Bakken, D	1,967
Bakken, D H R	2,000
Bakken, K L	4,802

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Bakken, T	1,155
Bal-Mor Enterprises	1,384
Balagno & Associates Ltd, M	84,732
Balakshin, N	1,400
Balantines Contracting Ltd	4,923
Balcaen Contracting Ltd	4,923
Balco Industries Ltd	162,888
Balco Industries Ltd & B C Hydro	4,423
Balden, M	1,000
Baldini, M A	13,872
Baldock, R	4,380
Baldwin Cooke Co	1,346
Baldwin-Gegenheimer Corp	1,486
Baldwin, C	1,550
Baldwin, G	2,782
Baldwin, G	575
Baldwin, P	1,200
Bales, G	1,293
Balfour Beach Inn	985
Balfour Chevron Service	1,076
Balfour Guthrie (Canada) Ltd	104,012
Balfour House	99,905
Balfour Irrigation District	798
Ball & Co Ltd, Brian	7,155
Ball & Son Glass Ltd, F	1,126
Ball, A E	4,101
Ball, G	22,000
Ball, P	25,130
Balla, E	1,902
Ballantines Contracting Ltd	108,678
Ballantyne, R W	2,250
Ballantyne, S	3,354
Ballard Engineering	1,633
Ballard, D	1,265
Ballard, G, Mrs	1,700
Ballegeer Bulldozing & Trucking Ltd, G	42,871
Ballentynes Circle Drugs	128,602
Ballinger Trucking Ltd, D W	7,894
Balman-Hook Ranches Ltd	22,009
Balme, J A N	660
Balmoral Hotel	27,208
Balsac Industries Ltd	543
Balsor Construction Ltd	3,200
Baltakis Logging Ltd	6,466
Balzer, C	800
Bambi Day Care Centre	14,476
Bambrick, C	15,480
Bamfield Cooperative Entertainment Assn	16,000
Bamfield Marine Station	766
Ban-Tag Holdings	18,781
Banavern Manor Ltd	1,040
Banco Equipment Ltd	910
Band Electronics Ltd	21,303
Bandy, H	589
Banff Centre, The	20,232
Bangham, T D	2,306
Bangma, L	2,753
Banicevic, P	1,495
Bank Credit Analyst	1,050
Bank Of B C	99,003
Bank Of Montreal	318,815
Bank Of Montreal Leasing Corp	1,973
Bank Of Nova Scotia	53,173
Bank Of Nova Scotia Trust Co Of New York, The	1,936
Bankeno Resources Ltd	95,422
Bankers Chemical Bank	1,336
Bankhead Elementary School	630
Banks, N	1,233
Banmen, J, Dr	3,161
Banner Travel Ltd	6,349
Bannerman, L	603
Bannerman, R E	767
Bannert, W G	8,115
Bantam Distributors Ltd	771
Bantam Logging Ltd	999
Banting Band Parents Assn	882
Banyan Center	207,416
Banyan Pet Products Ltd	858
Banzar Contracting, Kurt	6,063
Bapco Decorating Center	10,743
Bapco Paint Ltd	1,564
Baptist Housing Society Of B C	691,292
Baptiste, I	8,000
Bapty, D W	2,100
Bar Mac Auto Marine Ltd	7,238
Bar My Ranch	1,000
Bar Tu Ranch	800
Bar U Lazy S Ranch	17,118
Bar Xh Aviation Ltd	3,633

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Bar-B-Q Delicatessen Ltd	3,157
Bar-O-Electric Ltd	18,792
Baradine Products Ltd	3,274
Baran, V	1,150
Barbeau Mckercher Collingwood & Hanna	3,286
Barber Agri Sales	1,675
Barber-Colman Co	1,011
Barber-Ellis Of Canada Ltd	726,056
Barber, R	629
Barberry Lodge	150,834
Barbosa, J	880
Barbour, E, Dr	1,441
Barcelos, G	59,663
Barcket, D A, Dr	1,775
Barclay Lodge	34,349
Barclay Manor	2,517
Barclay, R A	1,821
Bardells Family Care Home	9,228
Barden Contracting Ltd	14,482
Bardsley Tennis Services Inc, T	825
Bare & Co Recycling Ltd	6,490
Bare, E J	556
Baresh, M	3,234
Barfield Instrument Corp	2,300
Barford, C R	1,040
Barge, D	17,996
Bargetzi, S P	29,500
Barinik, G	757
Barisoff, W	844
Barker & Usher	4,500
Barker & Whitley Ltd	589
Barker Contracting Ltd, W	17,484
Barker Inn, B	2,577
Barker Orchards, D H	1,400
Barker Tees & Clare	10,962
Barker, J	1,000
Barker, J	15,773
Barker, K L	950
Barker, P	1,618
Barker, R L	1,000
Barkerville Stage Lines	3,861
Barkley International Ltd, Len	33,306
Barkwills Ltd	3,443
Barlen Enterprises Duncan Ltd	1,150
Barlow & Sperry	18,234
Barlow Jesperson & Sloan	21,188
Barlow, P	7,296
Barlow, R E	24,466
Barlows Department Store	1,104
Barnard Mohawk	618
Barnard, D K	1,701
Barnell Loft Ltd	1,485
Barnes Creek Contracting	24,266
Barnes Lake Water Supply	33,749
Barnes Logging & Dozing, Frank	26,837
Barnes Security Services Ltd	6,547
Barnes, A M	700
Barnes, F	1,656
Barnes, J	550
Barnes, S E	4,370
Barnet Toyota	1,577
Barnett, J	1,145
Barneys Backhoe Service	6,608
Barneys Produce Village Ltd	2,599
Barnhardt, T	2,706
Barnsley, R C	33,000
Baron Communications Ltd	2,264
Baron Electric Co Inc	1,042
Baron, V	3,604
Barr Bulldozing & Trucking, Fred	10,354
Barr Contracting (1968) Ltd	12,852
Barr Trucking, J	5,727
Barr-Consolidated Business Machines Ltd	530
Barr-Nine	176,105
Barracuda Swim Club	9,016
Barras, N A	30,347
Barratt Auto Electric (1974) Ltd	849
Barrday Western	11,455
Barre Contracting	1,150
Barret, J	785
Barrett, J	856
Barrett, M W	657
Barriere & District Health Society	31,011
Barriere I D A Pharmacy	2,889
Barriere Paint & Body (1981) Ltd	1,631
Barriere Truck & Tractor Ltd	2,356
Barrigar & Oyen	1,403
Barrington Ranch Ltd	4,600
Barrodale Computing Services Ltd	3,225
Barron, L	1,150

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Barrow, B H	32,450
Barrowdale Computing Services Ltd	7,350
Barry, L & B	2,710
Barry-Hamel Equipment Ltd	862
Barry, F A, Dr	27,417
Barry, H	14,064
Barrys Drug Mart	51,217
Barrys Moving & Storage	31,510
Barrys Trading Post	3,828
Barski Industries Ltd	909
Bartel Motorsports	6,307
Bartel, S	11,578
Bartholomews	1,434
Bartle & Gibson Co Ltd	17,515
Bartleman Enterprises Ltd	1,619
Bartlett Trucking, J	11,516
Bartlett, J	1,418
Bartnik, G	750
Bartolomeo, A	2,800
Barton Barbara Services Inc	3,259
Barton Black & Robertson Ltd	9,148
Barton Enterprises Ltd, J	3,874
Barton, J	3,040
Barton, Z	700
Bartram, A	24,097
Bartsch Motors Ltd	3,486
Bartsch, D	520
Bartsch, J	888
Bartsoff, L	1,224
Barty, L	650
Base-Fort Security Services (BC) Ltd	1,069
Basic Business Systems Ltd	1,082
Basic Computer Group Ltd	974
Basic Software Group Inc	1,463
Basil, L R	700
Basil, R D	700
Basran Holdings Ltd	718
Basran Sales & Service Ltd	584
Basran Trucking Ltd	14,880
Basran Trucking Ltd, Karma	27,830
Bassett & Fellers Contracting	6,665
Bassett Bros Logging	10,638
Bassett Contracting, Ken	55,384
Bassett Ltd, L	11,830
Bassett, G	13,659
Bassett, H	12,000
Bassett, R	29,623
Basso & Son General Contracting Ltd, M J	8,839
Bast, C	4,125
Bastedo, G A	3,264
Bastion Construction (1981) Ltd	68,798
Bastion Curios	545
Bastion Distributors Ltd	2,330
Bastion Electronics Ltd	1,223
Bastion Theatre Co	142,545
Batchelors Datamedia Ltd	8,625
Bate, G & R	8,122
Bate & Wood	54,565
Bate, A	24,586
Bate, M A	3,972
Bateman Keen Insurance Services Ltd	6,129
Bateman, D S	1,702
Bateman, J H	2,827
Bateman, S	6,224
Bateman, T	1,050
Bater Electric Service Ltd	13,319
Bates Air Ltd	5,130
Bates Beach Boathouse & R V Park	1,146
Bates Enterprises Ltd	10,690
Bates-Smith, J	1,002
Bates, D	988
Bates, F G	2,039
Bates, R W	678
Batnuni Lake Resort	1,024
Batterbury, V L	2,863
Battery Guest House	4,015
Battery Man, The	3,362
Battye, C	4,575
Battys Shoe Clinic Ltd	727
Baudin, J R	920
Bauer Irrigation Ltd	3,218
Bauer Petroleums Ltd, A B	1,224
Bauer, E	648
Bauer, L	3,600
Baumfield, J	1,605
Baumgard, G, Dr	23,496
Baumgartel & Co	33,643
Bausch & Lomb	23,386
Bavarian Sports & Hardware Ltd	2,775
Baxter & Wiseman	1,295
Baxters Motel & Cafe	9,566
Bay Flower Florist	940
Bay Hotel	1,735
Bay Motor Hotel	1,155
Bay Optical	4,979
Baydala I D A Pharmacy	62,925
Bayer, L	1,666
Bayer, W	3,777
Bayley, C M	3,386
Bayley, P C	2,466
Baynes, R N	579
Bayour Mobile Estates Ltd	1,045
Bays, B	960
Bayshore Auto Sales Ltd	1,491
Bayshore Electronics Co Ltd	1,331
Bayshore Travel	33,837
Bayshore Yacht Charters, The	2,640
Bayside Construction Ltd	104,937
Bayview Out Of School Care	29,968
Bazaar & Novelty B C (1977)	1,986
Bazak, R	5,900
Bazan Bay Nurseries Ltd	1,920
Bazett, D C	519
Bazinet, M	1,323
Bazinet, P	11,313
Bazuik, D	700
Beach Day Care	21,127
Beach Gardens Resort	2,643
Beach Grove Motel	736
Beach House Graphics Ltd	2,634
Beach, A	102,175
Beach, B D	850
Beach, G N	1,000
Beacon Day Care Centre	7,929
Beacon Garden Daycare	25,069
Beacon Garden Early Childhood Centre	24,413
Beacon Glass & Aluminum Products Ltd	1,327
Beacon Hill Lodge	1,196,734
Beacon Hill Lodge Of Canada	9,251
Beacon Hill Private Hospital	1,355,666
Beacon Hill Villa	212,421
Beacon Hotel	991
Beacon Taxi Of Sidney Ltd	549
Beairsto, J A B	1,371
Beakem Printing Services Ltd	13,771
Beales Letter	788
Beales Steel Products Ltd	3,701
Beaman, G	11,559
Beaman, N	2,005
Bear Cove Excavating Ltd	7,238
Bear Creek Contracting	37,739
Bear Creek Ranch Ltd	3,136
Bear Lake Library	1,600
Bear Lake Logging Co Ltd	2,474
Bear Lumber (1980)	4,367
Bear Mountain Grazing Assn	40,692
Bearcat Contracting Ltd	14,959
Beardsley & Associates	2,028
Beardsley, D	2,655
Beardsley, R J	1,447
Bearing Supply (Canada) Ltd	1,531
Bearspaw Enterprises Ltd	1,852
Beasley, A	1,109
Beatch, W & M	1,960
Beatch, M	6,214
Beaton, B	798
Beaton, E J, Dr	1,436
Beaton, L	21,600
Beaton, M	5,427
Beattie, J & Murphy, J	1,980
Beattie Contracting Ltd, Philip	50,099
Beattie, B	2,296
Beattie, B	690
Beattie, E	700
Beattie, J	754
Beattie, J	1,679
Beattie, K	611
Beattie, O	1,582
Beattie, R	2,517
Beattie, W	2,045
Beatty Floors (Kamloops) Ltd	661
Beatty, E J, Dr	5,917
Beaubien Contracting Ltd, Garry	10,900
Beaubien Enterprises Ltd	1,213
Beaubier, G E	3,846
Beauchamp, E L	11,816
Beauchamp, S	546
Beauchemin, P	6,335
Beaudet, G	4,098
Beaudette Contracting, Dennis	5,344
Beaudoin, R	710
Beaudry Trucking, Jim	6,939
Beaufort Air-Sea Equipment Canada Ltd	22,511
Beaulieu, Y M	1,900
Beaumont Knitting Co Ltd, The	4,312
Beaumont Timber Co Ltd	35,294
Beaumont, T M	579
Beaus Restaurant	533
Beauticians Ltd	7,025
Beavan, R	3,269
Beaven, J & B	992
Beaven & Sons Enterprises	8,991
Beaven, L	30,429
Beaver Creek Volunteer Fire Department	616
Beaver Electrical Machinery Ltd	3,042
Beaver Esso Service	2,654
Beaver Lake Lodge (79) Ltd	1,466
Beaver Lodge Residential Training Centre	535,239
Beaver Lumber & Supply Co Ltd	1,033
Beaver Lumber Co Ltd	34,901
Beaver Meadow Farms	1,894
Beaver Plastics Ltd	251,629
Beaver Point Preschool	4,415
Beaver Point Provincial Park Board	546
Beaver Pools & Excavating Ltd	4,957
Beaver Stamp Works Ltd	718
Beaver Transport Ltd	64,284
Beaver Travel Service	580
Beaver Trucking Service Of Kamloops Ltd	12,789
Beaver Valley Minor Hockey Assn	571
Beaver Valley Public Library	16,934
Beaver Valley Sand & Gravel	32,885
Beaverdell Community Club & Recreation Commission	575
Beaverdell Freight Lines Ltd	25,090
Beaverdell General Store	634
Beaverdell Hotel	1,027
Beaverfoot Resources Ltd	26,829
Beaverlodge Drug Ltd	2,794
Beaverlodge Maintenance Ltd	6,412
Beban Logging Ltd, Frank	4,260
Beck Robinson & Co	4,049
Beck, B E F	1,055
Beck, C	7,574
Beck, D	7,661
Beck, M F	2,737
Becker & Langdon	52,788
Becker & Mathers	2,728
Becker & Son Ltd, Alf	3,550
Beckett, P	2,032
Beckhope Farms Ltd	600
Beckingham & Co	17,733
Beckland Equipment Ltd	759
Beckley Farm Lodge	1,066,378
Beckley Farm Lodge Adult Day Care	29,747
Beckman Instruments Inc	25,397
Beckner, J	550
Becks Books	1,419
Becks Plumbing & Heating	1,218
Beckville Enterprises	1,036
Becton Dickinson Canada Inc	219,363
Beddington & Son Backhoe Service	16,216
Beddington, S E	13,406
Beddows, C & I	8,245
Beddows, C P M	17,991
Bedell & Bedell, D	3,069
Bedell Holdings, Vern	105,060
Bedell, G	7,288
Bedell, M C	14,127
Bedier, R	76,710
Bedlands Investments Ltd	1,941
Bedroom, The	2,023
Bedwell Harbour Resort	1,892
Bee Jay Holdings Ltd	1,991
Bee Kay Distributors (1980) Ltd	820
Bee-Jays Excavating	889
Beeant Holdings Ltd	26,085
Beeby Office Equipment Ltd	12,637
Beecham Canada Ltd	556
Beeching, C	5,366
Beechwood Adventures Inc	6,871
Beechwood Services Ltd	40,110
Beedle, A	3,351
Beegee Submarine Sandwich Shop Inc	11,604
Beehive Manor	47,768
Beeke, J	5,071
Beekman Printing Ltd	1,550
Beenan, L	1,506
Beepie, N	1,144
Beers Department Store Ltd	1,816

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Beertema, K & K	7,600
Beertema Ltd, K	1,162
Beeson, B	690
Beeston, S W, Dr	2,170
Begbie Guest House	163,695
Begg, B E	3,000
Beggs Fruit Stand	2,138
Beggs, S M	562
Behnsen Graphic Supplies Ltd	24,814
Bekins Moving & Storage Co Ltd	8,981
Bel-Air Foam & Fabrics Ltd	999
Bel-Air Taxi	7,041
Bel-Aire Shipyard Ltd	806
Bel-Par Industries	34,873
Bel-Roc Enterprises Ltd	980
Bel-Van Motor Express	2,217
Beladean Motel	2,646
Belair Rest Home	250,068
Belair, R	9,487
Belanger Enterprises Ltd	255,650
Belanger Plumbing & Heating Ltd, Charlie	1,990
Belanger, E	550
Belanger, F	8,952
Belavista Motel	10,361
Belbin Golf Pro, R	571
Belcarra Park Concession	688
Belcarra Vineyards Ltd	1,358
Belcher, G	1,930
Belco Service Ltd	5,699
Belding-Corticelli Inc	1,486
Belfie, J	2,167
Belfour Trucking, Wayne	1,459
Belfry Theatre, The	21,000
Belkin Paperboard	1,320
Bell & Howell Ltd	270,997
Bell & Howell Micro Photo Division	6,074
Bell Canada	26,837
Bell Day Care Centre, E	18,680
Bell Floorcovering Ltd, D	739
Bell Locksmithing	1,441
Bell Machinery Ltd	561
Bell Textile Ltd	4,208
Bell The Mover Ltd	7,460
Bell Thread Co Ltd	1,476
Bell, B	4,547
Bell, D	900
Bell, D J	44,955
Bell, G L	2,100
Bell, J	1,694
Bell, J B	826
Bell, J M	828
Bell, J N, Dr	1,770
Bell, L	13,061
Bell, L I	4,194
Bell, M	1,583
Bell, W	1,963
Bella Bella Band Council	21,667
Bella Bros Auto Supply Ltd	5,159
Bella Coola Arts Council	1,985
Bella Coola Band Parents Assn	782
Bella Coola Consumers Co-Operative Assn	17,018
Bella Coola District Board Of Trade	1,431
Bella Coola General Hospital	781,763
Bella Coola Homemaker Service	64,701
Bella Coola Marine	681
Bella Coola Museum Society	1,114
Bella Coola Sand & Gravel	15,723
Bella Coola Transplant Nursery	3,400
Bella Coola Valley Child Care Society	17,978
Bella Coola Valley Recreation Commission	750
Bella Coola Waterworks District	9,236
Bella Vue Rest Home	70,071
Bellai, J & Hughes, E W	7,530
Bellamy, T J	9,566
Bellamy, W D, Dr	672
Belleseen, H & D	62,928
Bellet Truck Repairs Ltd	2,444
Bellevue Hotel	934
Bellevue Motion Picture Enterprises Inc	26,985
Bellman, K	550
Bellman, S	1,100
Bells Collision Division	6,100
Bellschuch Holdings Ltd	2,332
Belmac Supply Co Ltd	731
Belmag Machinery Corp Ltd	34,309
Belmont Collision (1975) Ltd	2,911
Belmont Langford Veterinary Hospital Ltd	838
Belmont Radiator Service	883

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Belsum Auto Recyclers	1,290
Beltone Hearing Aid Service	638
Belyea, R	816
Bema Industries Ltd	1,052
Bemister Welding Ltd	2,459
Benart Cravat Canada Ltd	14,991
Benbow, W	750
Bench Craft Leather Inc	1,552
Benchland Nursery	1,280
Bender & Co Inc, Matthew	2,630
Bendix Aviation Electric Ltd	767
Bendix Corp, The	6,055
Bene, E	2,998
Benccivic, P	1,050
Benedict Ranch Ltd	1,380
Benevolent & Protective Order Of Elks	988
Bengtson, R	1,550
Bengtsson, L G M	1,022
Benison, D	7,750
Benjamin Residence, J	250,403
Benko, K V	2,500
Benmor Furniture Ltd	8,677
Benmore, R C	784
Benn, R	900
Benndorf-Verster Ltd	48,664
Benner, R & J	1,086
Benecke, E C	3,562
Bennett & Emmott Ltd	194,350
Bennett, D	912
Bennett, D	6,853
Bennett, E	11,442
Bennett, E	9,163
Bennett, G	6,000
Bennett, L	578
Bennett, M	818
Bennett, N D	10,974
Bennett, N R	573
Bennett, R, Dr	652
Bennetts, R	2,365
Bens Contracting	18,061
Bens Marina	640
Bens Towing	558
Bens Truck Parts Of Canada Ltd	6,742
Bens Woodworks Ltd	704
Benson & Co Ltd, A J	1,540
Benson & Son Ltd, B A	738
Benson Book Conservation, Courtland	3,300
Benson Bros Shipbuilding Co (1960) Ltd	115,906
Benson Farm & Garden Equipment	753
Benson Media Advertising Ltd, Audrey	1,640
Benson, C	4,730
Benson, G	711
Benson, S	549
Benson, W	750
Benson, W A	1,035
Benson, W W	1,752
Bent-Box Gallery Ltd, The	1,290
Bentley-Harrod Ltd	1,625
Bentley, B	600
Bently, J	550
Benton & Overbury Ltd	664
Bentzon, E R	5,899
Benvic Holdings Ltd	1,000
Benwell-Atkins Ltd	14,851
Benwyn Farm Ltd	1,100
Benz Automatic Transmissions (N W) Ltd	646
Bepple, N	3,827
Berean, K B	3,713
Beresford, M E	2,400
Bereskin, S S	8,221
Berg, D	85,832
Berg, F	823
Berg, T L	7,893
Berg, W	553
Bergen & Sons, H	900
Bergen Farms	848
Bergen, B	7,613
Bergen, K G	805
Bergen, S C	699
Berger & Rainer Contracting Ltd	16,147
Berger & Syberg-Olsen	18,174
Bergerman, J W, Dr	759
Bergink, H	31,320
Bergmann Ltd, Abe	3,236
Berks Intertruck Ltd	44,562
Bermudez, A	1,015
Berna Horne Marr & Coates	3,158
Bernacki, S G	1,308
Bernard, E	1,500
Bernard, K G	1,000

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Bernard, L	31,218
Berner, B & L	80,221
Bernier, C & W	21,788
Bernier, R	560
Bernsohn, K	1,522
Berquist, B & D	42,740
Berridge, L	16,953
Berrisford, V E	674
Berry & Smith Trucking Ltd	3,162
Berry Construction Ltd, C	51,682
Berry Trucking Ltd, J W	9,299
Berry Vegetables Farm	1,920
Berry, F, Dr	940
Berry, R	2,760
Berryland Canning Co Ltd	37,245
Berrys Bait Ltd	2,229
Berrys Electrical Contractors	1,424
Berrys Welding, Al	532
Berta, J & C	12,935
Bertel Enterprises	10,526
Bertelsen, T	1,800
Berth Engineering Corp	622
Bertoli, S D	1,862
Bertram Street Residence	129,847
Berts Automotive	2,296
Berts Delicatessen	1,739
Berube, G	2,753
Besanger Logging Ltd	1,719
Besanger, R	4,950
Beschetznick Home	27,338
Bescor Electric (1977) Ltd	14,458
Best Bulldozing Ltd	50,147
Best Trucking, Jimmy	6,102
Best Universal Locks Ltd	11,315
Best Western Coquitlam Motor Inn	6,763
Best Western Kings Motor Inn	3,725
Best, D N	27,234
Best, E	20,155
Best, P	4,427
Best, R	585
Besta Beverages	576
Bestway Building Materials Ltd	1,408
Bestway Household Movers Ltd	4,038
Bestwest Roofing Ltd	2,090
Bestwood Industries Ltd	1,740
Bestwood Pallets Ltd	1,030
Beta Industries Ltd	4,031
Beta Sigma Phi	2,269
Beth Tikvah Congregation & Centre Assn	7,496
Bethel Senior Citizens Housing Society	17,939
Bethell, J	12,288
Bethesda Home	398,832
Bethke, G	4,358
Bethlehem Copper Corp Ltd	10,775
Bettcher, W	14,550
Better-Rate Cartage Ltd	599
Bettrik Office Furniture Repairs & Service Ltd	633
Bettys Daycare Centre	1,614
Beuhler, C F J	934
Beutler, W	1,060
Bevan Lodge Assn	194,353
Bevan, H	940
Beverly Place	72,036
Bevilacqua, S	1,050
Bewza Lumber Ltd	1,967
Bey, K	800
Beyer-Brown & Associates Ltd	14,973
Beyer, G	134,736
Beyer, H M	6,474
Beynon, C M	1,000
Bezanson Excavating Co Ltd	3,344
Bg Marine	838
Bhatti, V S, Dr	816
Bhopal, R	767
Bi Publications	600
Bianco, T A, Dr	2,706
Bible Fellowship Christian Academy	712
Bicchieri Enterprises	19,929
Bicego, R	16,848
Bick, R	651
Bickerton, L E, Dr	512
Bicknell, S	859
Bicycling Association Of B C	30,760
Bid-Well	2,491
Biddlecombe, H J	9,743
Biddulph, B	3,478
Bidinger, M	2,034
Bieganski, M	40,367
Biela, R & U	3,647
Bierman, R M	2,520

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Bifano, E & M	30,994
Big B Ranch	13,032
Big B Service	1,159
Big Bar Elementary School	789
Big Ben Construction	3,728
Big Bend Auto Body	932
Big Blocks Daycare	17,815
Big Boot Inn Shoe Store Ltd	845
Big Bros & Big Sisters Of Greater Victoria	9,034
Big Brothers & Big Sisters Of Prince George	10,986
Big Brothers Of B C	42,000
Big Brothers Of Greater Vancouver	43,680
Big Brothers Of Prince George	5,496
Big Chief Moving & Storage	10,454
Big Country Contracting Ltd	4,984
Big Country Koa	1,004
Big Country Stationers (1979) Ltd	1,805
Big Country Storage Terminals Ltd	18,297
Big Creek Stock Assn	26,212
Big D Welding Supplies Ltd	565
Big Ditch Welding	567
Big Eddy Towing	8,951
Big H Drive-In	2,069
Big Horn Food Concessions	1,997
Big John Rentals Ltd	1,421
Big Johns R V Clinic	4,353
Big Little Home & Auto Store	1,670
Big O Tire Stores	1,329
Big Pine Logging Ltd	9,798
Big Scoop Family Restaurant	1,966
Big Sisters	33,930
Big Sisters Of Greater Vancouver	12,180
Big Six Coffee Shop	1,004
Big Springs Enterprises Ltd	28,722
Big Toms Steering & Brake Service	5,795
Big Toys Of Canada Ltd	925
Big Tree Motel	960
Big Valley Auto Service Ltd	8,826
Big Valley Logging Ltd	29,236
Big Valley Trucking Ltd	3,512
Big 6 Contractors	7,272
Bigelow, A E	1,317
Bigelows Hardware	3,523
Bigfoot Indian Trading Post Ltd	880
Bigley, J M	682
Bil-Nor Restaurant Ltd	828
Bilawchuk, M	8,126
Bilbey, J, Dr	520
Bilinski, D	1,514
Billan Services Ltd	1,316
Billey Transport, Steve	6,598
Billings, J	30,181
Billingsgate Fish Ltd	1,351
Billmar Contracting Ltd	35,197
Bills Beaverdell Service Ltd	1,271
Bills Camera & Video	3,287
Bills Contracting & Fencing	7,764
Bills Excavating	882
Bills Heavy Duty Enterprises Ltd	1,740
Bills Honey Farm	525
Bills Pilot Car Service & Mobile Home Towing	945
Bills Recreation Centre Ltd	5,822
Bills Restaurant	27,118
Bills Towing	2,266
Bills Trailer Service	1,770
Billung-Meyer, W, Dr	6,242
Billy, L S	700
Bilous, J & Wylie, J	37,514
Bilous, J	5,618
Bindra, I	615
Bing, L P	3,382
Bingham Family Care Home	808
Bingham, J	24,132
Binks Mfg Co Of Canada Ltd	852
Binks, L J	4,247
Binnie & Associates Ltd, R F	2,089
Binnie, J P K, Dr	52,570
Bio Products Inc	2,050
Bio-Rad Laboratories (Canada) Ltd	2,332
Biological Equipment	2,780
Bion, V	1,089
Birch Grove Enterprises	9,900
Birch Haven Enterprises Ltd	658
Birch Lodge	313,708
Birch, A	12,071
Birchall, G, Dr	12,780
Birchall, R	950
Birchmore & Co	844
Birchwood Dairy Farms Ltd	1,664
Birchwood Day Care Centre	18,025
Bird, E K	7,398
Bird, F	21,596
Bird, R B	11,844
Birdstone, D	700
Birkedal, A	868
Birken Enterprises Ltd	3,714
Birkett, D	3,731
Birkholz, E	1,040
Birks	51,384
Birnie Sturrock & Bowden	6,237
Birnie, G C	690
Biro, M	2,383
Bischoff, L	1,606
Bishop Cridge Centre For The Family	147,634
Bishop Cridge Day Care Centre	1,693
Bishop Cridge Society	274,988
Bishop, D P	1,169
Bishop, J	4,118
Bishop, S	1,000
Bishops Home Hardware	8,768
Bissett Ltd, Lance	88,406
Bisky, A	12,964
Bit Service Co Ltd	14,596
Binny & Co	679
Bittner, D	609
Bix Ranch	1,400
Bjarnason, G	950
Bjorkman Holdings (Yukon) Ltd	3,564
Bjornson, T & D	70,823
Bjornson Bulldozing Ltd	15,714
Bjornson Trucking, Bud	5,808
Bjornson, F	858
Bjornson, L	2,670
Bjornson, P K	10,035
Black & Decker Canada Inc	1,490
Black & Mcdonald Ltd	523
Black Bond Books (B C)	1,126
Black Creek General Store	1,395
Black Creek Mobile Sawmill	1,459
Black Gold Oil & Water Service	3,917
Black Mountain Ida Pharmacy	147,894
Black Pine Mfg (P G) Ltd	16,945
Black Pine Mfg Ltd	564
Black Top Cabs Ltd	83,202
Black, A	11,010
Black, B	5,957
Black, D	694
Black, E	2,978
Black, G	600
Black, H L	1,498
Black, I	546
Black, J	2,027
Black, K	3,713
Black, R	537
Black, V H A, Dr	2,750
Black, W	750
Black, W W	750
Black, W W, Dr	37,349
Blackberry Lane	1,987
Blackburn Excavating Ltd	10,562
Blackburn Mfg Co	550
Blackburn, D B	670
Blackburn, R W	1,016
Blackburn, S P, Dr	673
Blackcomb Skiing Enterprises	1,470
Blackham Construction Ltd	5,080
Blackie, S, Dr	18,494
Blackline Asphalt Ltd	133,240
Blackman Industries Ltd	1,228
Blacks Cycle	1,527
Blacks Pharmacy (1972) Ltd	94,926
Blackstone Hotel	1,281
Blacktop Air Vac Ltd	3,130
Blackwater River Logging	14,930
Blackwell, A C & E I	2,160
Blackwell, J	940
Blackwell, M L	826
Blackwell, R	16,803
Blackwood Hodge Equipment Ltd	634
Blackwood Industries Ltd	3,311
Blackwood Music Inc	809
Blackwood, C M, Dr	626
Blaikie Insurance Services Ltd	1,523
Blair, G & I	1,200
Blair Construction Ltd	16,841
Blair Enterprises Ltd	2,346
Blair-Robson Ltd	5,006
Blair, G	523
Blair, N J, Dr	6,537
Blake Trucking, W B	4,814
Blake, A	2,954
Blake, J	869
Blake, J	3,332
Blakely & Associates Town Planning Consultants Ltd, W J	1,201
Blakeman, R	987
Blakes Moving & Storage	23,200
Blanchett Contracting	7,626
Blanchette, P	910
Bland, M P	22,123
Blaney, M S	15,933
Blaneys Travel Service Ltd	33,021
Blanshard Community Centre Out Of School Care	836
Blanshard Community Centre Society	21,195
Blanshard Taxation Service Ltd	833
Blarchmont Motors Ltd	919
Blasetti, F	795
Blashill, W	1,246
Blasic Landscape Construction Ltd	4,000
Blaskos Egg Farms Ltd	1,037
Blastrock, A E	1,056
Blatchford, R	2,060
Blatchford, W G	933
Blaxland, M	1,221
Bleasdale Ford Tractor Sales Ltd	5,043
Bledsoe & Co	8,216
Blenheim Lodge	444,498
Blew, H	9,694
Blinkhorn, A	30,586
Blinston, B	6,048
Bliss Leasing & Sales Ltd	42,910
Bliss, H I	8,913
Blissymbolics Resource Centre	1,431
Blix, E D	897
Blizzard Towing & Repairs	702
Blobel Timber Winds Farm, Eric	1,080
Block Bros Realty Ltd	1,085
Block Drug Co Canada Ltd	7,050
Block Heater Head Wear Ltd	626
Block, A M	16,909
Block, J	570
Blom-Cooper, L	1,204
Blom, G	4,609
Blomley, B	2,739
Blomquist Bros Logging Ltd	16,382
Blonarwitz, B	1,230
Bloom & Sigalet Ltd	96,816
Bloom-N-Shoe, The	1,087
Bloom, G	4,455
Bloom, L, Dr	555
Bloomfield & Son, L	1,561
Bloomfield, R L	884
Blossom Dairy Ltd	1,220
Blossom Fruitstand	1,833
Bloxham, J	10,392
Blue & Gold Estates Ltd	7,663
Blue Boy Motor Hotel	749
Blue Cross Pet Hospital	1,214
Blue Eagle Cafe	8,911
Blue Flame Propane Ltd	2,768
Blue Heron Lodge Ltd	57,689
Blue Horizon	13,987
Blue Jay Angus	771
Blue Jay Day Care Centre	43,750
Blue Lake Contracting Ltd	18,706
Blue Mountain Flyers Society	800
Blue Mountain Racquet Club	946
Blue Mountain Senior Housing Society	7,092
Blue Pacific Marine Services (1975) Ltd	8,480
Blue Parrot Enterprises Ltd	910
Blue Rapid Ventures Ltd	1,672
Blue River Hardware	554
Blue River Improvement District	56,974
Blue River Logging Ltd	1,625
Blue Sky Automotive	555
Blue Sky Design Ltd	1,446
Blue Spruce Cottage Personal Care Home	98,603
Blue Spruce Farms Ltd	1,100
Blue Spruce Resources Inc	3,694
Blue Stripe Bus	13,711
Blue Water Industries Ltd	679
Blueberry Band Council	6,000
Blueberry Farms	2,256
Bluebird Bay Resort Ltd	682
Bluebird Cabs	33,560
Bluebird Nursery School	2,888
Blueline Services	2,380
Bluesky Automotive	1,604
Bluesky Oil & Gas Ltd	59,961
Bluevue Service Station Ltd	1,020
Bluman, B R	781

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Bluman, R, Dr	629
Blundell Contracting Co Ltd, Ron	3,176
Blundell Day Care	27,624
Blunt Creek Sawmills Ltd	5,866
Blutos Battleship Sandwich Galley Ltd	891
Bme Supply & Equipment Co	3,597
Bnai Brith Lions Gate Lodge	12,352
Board Of Cemetery Trustees Of Greater Victoria	9,060
Board Of Certification Of Public Health Inspectors, The	2,000
Boart Canada Inc	1,355
Boas, F	24,409
Boas, H K	997
Boat Day Care Centre Society	30,018
Boatland	581
Bob, B	700
Bob, R	13,751
Bobell Trucking Ltd	1,287
Bobolink Childcare Society	49,034
Bobolink Day Care Centre	1,075
Bobowski, H	10,666
Bobs A To Z Rentals Ltd	1,646
Bobs Air Cool Service	1,272
Bobs Farm Fresh Ltd	704
Bobs Guiding & Charter Service	512
Bobs Janitorial Service	924
Bobs Janitorial Services Ltd	740
Bobs Marina	799
Bobs Mercantile Ltd	36,090
Bobs Northwest Building Maintenance	3,608
Bobs Painting & Decorating	1,875
Bobs Repair Centre	797
Bock, D	17,036
Bodard, E T	1,580
Bode, M R	690
Bodie Trucking, Al	28,266
Bodkin, M A	520
Bodley Scott, A	6,293
Bodnar Contracting Ltd, Pete	632
Bodnar Machine Shop	2,782
Bodnar, L S	34,722
Bodnarchuk, A	1,484
Body Shop, The	7,989
Boehm Trucking Ltd	6,403
Boehringer Ingelheim Canada Ltd	10,319
Boehringer Mannheim Canada Ltd	3,514
Boeing Computer Services Canada Ltd	9,037
Boeke, V	54,509
Boer, J M	9,036
Boerboom, A	1,380
Boerema, A	2,856
Bogardus Wilson Ltd	938
Bogle Curtis & Farr	30,420
Bohun, J A D	21,288
Boileau, B	1,613
Boileau, B	27,183
Boileau, M	2,914
Boilermakers Trade Advancement & Apprenticeship Committee	7,350
Bok, D	615
Bolding, P	2,979
Bolean Lake Lodge	708
Bolster Custom Lumber	791
Bolster Enterprises Ltd	13,458
Bolster, L	652
Bolster, R J	14,071
Bolton Trucking, Alex	5,438
Bolton, B N	912
Bolton, B S	6,662
Bolton, M	7,006
Bolton, P M	12,561
Bolton, W	700
Boltwood Contracting, Den	747
Boltwood, J	637
Boltz, D P & R A	2,735
Bolyn Enterprises Ltd	840
Boma Manufacturing Ltd	810
Bomar Grading Ltd	76,162
Bombardier	59,404
Bombezin, G	699
Bon Air Motel	1,102
Bona Fide Transport Systems Ltd	11,867
Bonanza Motel	2,135
Bonar Packaging Ltd	170,414
Bonaterra Orchards	1,978
Bonaventure Productions (1981) Ltd	18,850
Bond Bros Sawmill Ltd	4,583
Bond Commercial Painting Ltd, S	2,070
Bond Trucking, C	25,819
Bond-Christiansen, D	2,000
Bond, J N	3,300

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Bond, S E	1,000
Bonderove & Sons Contracting Co Ltd	34,359
Bondesen Moving & Storage Ltd	619
Bone, E A	1,408
Bonita Lake Holdings Inc	1,600
Bonk & The Royal Bank Of Canada, D L	3,000
Bonk, D	3,860
Bonneau, M	6,000
Bonneau, P	700
Bonner & Mcnair	91,797
Bonner, G	933
Bonnets Furniture Ltd	909
Bonnevier Projects Ltd	1,000
Bonneville Holdings Ltd	14,424
Bonnie Bairns Day Care	11,667
Bonnie Brite Dry Cleaners	6,866
Bonny Hill Farms	528
Bonnymuir Lodge Ltd	423,233
Bonnys Taxi Ltd	23,171
Bonson Trucking	1,473
Bonson, K	2,884
Bonzine Holding Ltd	6,336
Booher, J, Dr	773
Book Center Inc	2,504
Book Shoppe, The	1,311
Book Society Of Canada Ltd	103,985
Booke & Co	1,671
Books & Stationery Ltd	719
Books N Things	1,539
Boomer Drugs (1976) Ltd	59,646
Boomer, W	711
Boon, D	8,630
Boon, P J	42,944
Boose Truck & Diesel Service Ltd	6,664
Booth & Associates Ltd, T	1,121
Booth Enterprises	594
Booth Ltd, A D	3,341
Booth Ravenettes Basketball Team	691
Booth Ravens Basketball Team	599
Booth Supply Co Ltd	3,457
Booth, B F, Dr	49,232
Booth, J	15,267
Bootlegger Pants & Tops	10,408
Boots Drug Stores	3,891,885
Bopp, V K	1,917
Borak Mfg Ltd, J F	1,617
Boraston, W R, Dr	10,386
Borden Insulation Services Ltd	799
Borden Mercantile Co Ltd	11,455
Border Brokerage Co Inc	1,968
Border Brokers Ltd	11,281
Border Feedlot	800
Border Sand & Gravel Ltd	19,383
Border Transmissions Cranbrook Ltd	1,090
Borderline Transmission Ltd	1,518
Bordignon Construction Ltd	4,907
Borek Air Ltd, Kenn	116,632
Borek Construction Ltd	823,361
Borgfjord Trucking Ltd	1,890
Boring Snow Plowing, W	33,375
Bormac Automotive Ltd	1,650
Borman, S	911
Born, E	4,955
Born, G J	36,089
Boronowski, P W, Dr	1,546
Borsa, L	10,275
Borsa, M A	2,610
Borsholt, L	1,050
Borstad Cartage Ltd	16,223
Borstad Welding Supplies (B C) Ltd	15,560
Borth, C	9,288
Bortnick Film Productions Ltd	2,232
Bosa & Mitchell Bros Ltd	719
Bosch, D	2,771
Bose, D D	2,108
Bosmans Motor Hotel	7,601
Bosovich Logging Ltd, W M G	2,303
Bosovich, S	731
Boss, R	768
Boston Bar Elementary-Secondary School	708
Boston Bar Esso	2,142
Boston Flats Tire Sales & Service (1982) Ltd	539
Boston, E M	700
Bosuns Locker Ltd	1,041
Botanie Valley Logging Co	26,011
Botes Librair	571
Botnen, A C	1,050
Botrokoff, E	1,116
Bott & Co (1976) Ltd, Frank L	81,145
Boucher, S	700

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Bouchie Lake Recreation Commission	525
Boudreau Holdings Ltd	700
Boudreau, C	9,691
Boudreau, M	2,589
Boudreau, N	19,246
Boughton & Co	10,060
Boulanger, N	3,051
Boulder Blasting Co Ltd	17,488
Boulder Creek Equipment Ltd	1,360
Boulding, J	1,550
Boulding, J E, Dr	10,070
Boulding, M	14,100
Boult & Son Automotive Ltd	4,447
Boulton, G N	1,863
Bouma Family Care Home	4,836
Bouman, L	3,612
Boundary Asphalt Service Equipment Ltd	14,958
Boundary Bay Store	880
Boundary Berries & Vegetables	2,120
Boundary Broadcasting Ltd	1,644
Boundary Cartage & Excavating Ltd	27,029
Boundary Construction Ltd	62,790
Boundary Electric Ltd	2,902
Boundary Homemaker Service	5,585
Boundary Homemaker Service Assn	343,183
Boundary Homemakers Service Society	8,223
Boundary Hospital	2,151,073
Boundary Lodge	184,873
Boundary Museum Society	1,935
Boundary Regional Recreation Commission	14,256
Boundary Store	1,020
Boundary Valley Logging Co Ltd	6,385
Bourdon, J & W	1,450
Bourdon, J	930
Bourey, N	521
Bourgeois, L Y	2,628
Bourgue Moving	589
Bourne Ltd, Judy & Carl	2,775
Bourne Lyall Davenport & Herbert	11,057
Bourne, C B	548
Bourne, R P	5,560
Bourne, S	27,697
Bourney, N	1,158
Bouthot, D & W	4,945
Boutilier, J E	1,800
Bouvettes Shell Service	1,010
Bouwman, R J	1,585
Bovill Contracting Ltd, Tom	6,464
Bow Horn Bay Community Club	57,500
Bow Horn Bay Fire Protection District	20,363
Bow Mac Lease	25,576
Bow Mac Truck Rentals	141,960
Bow Valley Resource Services Ltd	1,865
Bow-Mel Motors Ltd	1,474
Bowcott Trucking & Excavating Ltd	1,040
Bowd, I	7,244
Bowden-Green, R E C	753
Bowden, N M	21,140
Bowden, R	1,904
Bowell Mclean Motor Co Ltd	4,518
Bowen Bulldozing	912
Bowen Bulldozing Ltd, M N	5,440
Bowen Industries Ltd, Dennis	2,560
Bowen Island Ambulance Service	2,795
Bowen Island Chamber Of Commerce	3,000
Bowen Island Child Enrichment Centre	1,753
Bowen Island Community School Grade 6/7	509
Bowen Island Fire Protection District	88,700
Bowen Island Reading Center	2,864
Bowen Island Recreation Commission	10,353
Bower, P	1,070
Bowers & Connell Automotive Repairs	673
Bowers Funeral Service Ltd	17,549
Bowers Medical Supply Co	109,378
Bowers Printing Ink Co Of Canada Ltd	2,057
Bowers, V	1,093
Bowes Co Ltd	68,590
Bowes Moving & Storage Ltd	2,644
Bowes, V F, Dr	1,714
Bowie, R	2,945
Bowker Co, R R	9,546
Bowler & Wife Enterprises, Pat	3,053
Bowler, D L, Dr	842
Bowler, P E	1,890
Bowlsby, C H	1,770
Bowland Excavating Ltd	2,475
Bowman Cartage & Storage Ltd	9,762
Bowman Productions, Barry	553
Bowman Products Canada Ltd	8,435

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Bowman, E	743
Bowman, E H	3,800
Bowman, I L	4,522
Bowman, J	708
Bowman, M	550
Bowman, W	5,473
Bowmont Motel	602
Bowron Lake Lodge & Resorts Ltd	976
Bowron, K B	1,650
Box Four Ranch	704
Box, J R	501
Boxmaster	58,249
Boy Scouts Of Canada	43,491
Boyce, D C	700
Boychuk, L & B	14,394
Boychuk, D	959
Boyd & Associates, R G	95,095
Boyd Collision Ltd, Don	1,875
Boyd Distributors Ltd	1,931
Boyd Marketing Inc	11,437
Boyd Press Inc	3,861
Boyd Welding	5,674
Boyd, C A, Dr	32,956
Boyd, D	6,634
Boyd, R	1,050
Boyd, W N	592
Boyds Family Day Care	734
Boyer, D	22,322
Boyes Family Care Home, G	8,964
Boylan Preston Kidd & Obrien	938
Boylan, B	1,604
Boyle & Co	21,181
Boyle & Lacusta	1,970
Boyle Trucking Ltd	4,562
Boyle, D	546
Boyle, F A	4,046
Boyle, M J M	8,427
Boyles Operation	53,438
Boys & Girls Club Of Canada	14,160
Boys & Girls Club Of Greater Victoria	284,552
Boys & Girls Club Of Kamloops	45,525
Boys & Girls Club Of Nanaimo	50,620
Boys & Girls Club Out Of School Program	6,419
Boys & Girls Clubs Of Greater Vancouver	138,143
Boys, P	630
Bozanich, I	16,441
Bozarth Enterprises Ltd	2,766
Bozarth Variety Basket	863
Bozelli, C	678
Bozman, P	736
Braaten & Sons Backhoe Co Ltd, R	1,502
Braaten Trucking, R	21,700
Braaten, B	907
Brabeth Farm	788
Braby Motors Ltd	6,304
Brace, T, Dr	1,744
Bracewell Balance & Instrument Service Ltd	9,755
Brackenbury, S B K	5,676
Brackendale Trucking Co Ltd	1,411
Brackenhurst Farm (1978) Ltd	7,702
Brackett Foresty Services, Ron	30,702
Braconnier Logging & Contracting Ltd	5,229
Brada Holdings Ltd	1,320
Bradbrooke Crawford Green	82,699
Bradbury, D S	590
Braddan Private Hospital Ltd	787,746
Brade, P L	561
Bradfley, D C, Dr	689
Bradford & Sons Ltd, P	4,914
Bradford & Sons, W J	2,646
Bradford Trucking	15,914
Bradford Trucking, H	56,700
Bradford, E	3,496
Bradford, M	1,122
Bradford, R	2,804
Bradford, T W	9,097
Bradley & Associates, H J	41,844
Bradley, E & Nicol, S	2,040
Bradley Creek Land & Cattle Corp	1,528
Bradley, B	774
Bradley, J	1,455
Bradlin Holding Ltd	1,170
Bradshaw, J	1,645
Bradshaw, J	3,525
Brady Co, R J	19,814
Brady, M	3,474
Braeden Lodge Motel	900
Braem Trucking, Jim	1,356
Braemaire Park Care Home	192,177
Braemar Appraisals	3,326
Braemore Lodge	242,009
Braeside Contracting	4,199
Braeuer Ltd, W	1,952
Brahmbhatt & Co	1,080
Braid Sales & Service	890
Braidner Survival Kits Ltd	62,415
Braidwood Nuttall Mackenzie Brewer Greyell & Co	5,023
Brail, R A	12,565
Braimac Sales Ltd	17,167
Braisher Contracting, O W	42,288
Braithwaite, L & W	4,227
Brake-Drome Co Ltd	2,075
Braker, H	950
Braley, B	1,000
Brali Enterprises Inc	1,340
Bralorne-Pioneer Museum Society, The	1,512
Bramco Esso Service	1,078
Bramcon Engineering Ltd	89,826
Bramhill, R	18,367
Brammall, R O, Dr	53,408
Bramot Holdings Ltd	800
Branch Circuits	814
Brand Motors Ltd, P	567
Brand Trucking Ltd, G L	6,059
Brandiz Hotel	13,936
Brandl Enterprises Ltd, J R	1,098
Brandl Ltd, V E	126,889
Brandon Furniture Store	2,030
Brandon, K R	1,000
Brandow, G	679
Brandsma, W	880
Braniff Construction Ltd	220,764
Branko Diesel Services Ltd	592
Brannen, C	3,755
Branson Aircraft Corp	1,394
Branson International Plasma Corp	22,048
Brant, E	1,259
Branta Enterprises Ltd	1,343
Brar Bros Farm	4,260
Brar, G S	3,200
Brash Developments Ltd	746
Brash Ltd, James	880
Brass, J G, Dr	608
Brass, M A	1,000
Bratton Ltd, H	43,368
Brauchfeld, J	1,035
Braun, R & F	47,174
Braunig, S R, Dr	1,840
Braunstein, R E, Dr	43,791
Braverman Inc, J	1,300
Brawn & Randall	1,970
Bray, R	21,589
Braycare	13,222
Brayne, R	834
Brazil Hotel	6,145
Break-A-Way Consultants Ltd	11,333
Breakaway Consultants Ltd	2,315
Breakers, The	1,160
Breault, F	1,655
Brechin Point Marina Ltd (1979)	1,235
Breckman Investments Ltd	2,448
Bredenhof & Sons Ltd, W H	880
Bredin, N	758
Bredt, D R	12,841
Breen, H, Dr	4,497
Breen, V M D	7,472
Bremer, A	680
Bremners Hardware Store Ltd	1,682
Brenig Gmbh & Co, K & J	1,072
Brennan, D & Chipperfield, B	49,873
Brennan Creek Recreation Commission	9,566
Brennan, C	9,416
Brennens Fruit Stand	1,619
Brespar Construction Ltd	26,608
Brent Explorations Ltd	60,467
Brent Surgical Ltd	3,150
Brenton Janitor Service Ltd	536
Brents Dairy Snack Bar	678
Brentwood Automotive Ltd	1,000
Brentwood Bay Community Club	942
Brentwood Bay Pharmacy	113,156
Brentwood College Assn	175,322
Brentwood Custom Shoes Ltd	560
Brentwood Dodge Ltd	177,394
Brentwood Enterprises Ltd	195,078
Brentwood House	202,664
Brentwood Inn	866
Brentwood Shoe Repair	600
Brer Rabbit Copyprint Ltd	716
Brer Rabbit Day Care	6,553
Brereton, A M	1,258
Breti Repair & Service Ltd	2,631
Breton, M A	48,137
Brettell Electric Ltd	52,886
Bretts Chevrolet Oldsmobile Cadillac Ltd	12,620
Breukelman, A J	640
Brevick Contracting, Dennis	3,525
Brewer, R H	13,702
Brewin Milne & Morley	83,921
Brewster, K J	913
Brewster, W R, Dr	686
Brewsters Fabrics	875
Brezion Valley Contracting	2,220
Bri-Don Installations	844
Bri-Kris Farms	739
Brians Auto Body & Painting Ltd	4,077
Brians Backhoe Ltd	5,462
Briarcrest Farms Ltd	1,000
Brickman, J R	2,576
Bridal, J F C	19,385
Bridge Creek Estate Ltd	2,750
Bridge Lake Enterprises Ltd	56,505
Bridge Lake Kamloops Freight	2,664
Bridge Lake Tree Service	36,642
Bridge Machine Shop Ltd	1,462
Bridge River Valley Hardware Ltd	1,070
Bridge River-Lillooet News	5,016
Bridge Services, P	11,875
Bridge Society	203,289
Bridge Texaco Service	998
Bridge The Gap Society	7,500
Bridge, E	725
Bridge, H W, Dr	46,392
Bridgeport Collision Ltd	2,219
Bridgeport Industries Ltd	1,700
Bridger & Associates, Ray	1,706
Bridges Seafood Bistro	3,102
Bridges, G	9,450
Bridgeview Auto & Marine	1,415
Bridgeview Truck Repairs (1979) Ltd	1,300
Brier Home, Louis	1,076,765
Briercrest Bible College	2,839
Brierton, G	7,779
Brierton, S G	7,392
Brigden, A	10,919
Brigden, D	18,190
Brigden, S W	3,000
Briggs, M & R	66,104
Briggs Bus Sales Bc	905
Briggs, M W	6,348
Brighouse Auto Electric Services Ltd	2,559
Brighouse Preschool	15,684
Brighouse T V & Video	820
Brighouse Tire Service	4,357
Bright, J & C	4,430
Bright & Klean	1,380
Bright Angel Provincial Park Board	746
Bright Farm	665
Bright Raven Holdings	43,950
Bright, B R, Dr	8,320
Bright, C	13,612
Bright, E	700
Bright, J	700
Brights Cleaning	15,107
Brill, D	2,500
Brimacomb, D	675
Brindamour, L	12,922
Brink Forest Products Ltd	5,000
Brink, R	16,035
Brink, V C	1,231
Brinkman Contracting Ltd, D	484,964
Brinkmann Instruments (Canada) Ltd	10,207
Brinks Canada Ltd	44,082
Brisebos, A	2,955
Brisson, A J	14,422
Bristol Laboratories Of Canada	45,803
Bristol Motors	642
Bristol-Myers Pharmaceuticals	5,114
Britannia Beach Historical Society	40,530
Britannia Community Centre Out Of School	24,978
Britannia Community Services Centre Society	49,173
Britannia Lodge Ltd	345,542
Britannia Nursery School	6,458
Britannia Secondary School-Wrestling Team	537
Britco Structures Ltd	7,810
British Boot Edmonton (72) Ltd	635
British Custom Tailors	694
British Welding Co Ltd	1,004

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Britannia Sportswear Ltd	875
Bro-Dart	20,517
Broad Trucking, Ed	36,363
Broadacres Residence For Handicapped Adults	157,301
Broader Horizons Adult Day Care	81,183
Broadfoot Trucking Ltd, Roy	5,887
Broadfoot, F D	33,568
Broadmoor Day Care Centre	16,973
Broadview Home	61,557
Broadway Brake & Muffler Ltd	2,099
Broadway Bulldozing	25,929
Broadway Dental Radio Graphics Ltd	760
Broadway Driving School Ltd	1,851
Broadway Foam & Fabric Supplies Ltd	1,026
Broadway Group Day Care Centre	16,061
Broadway Jap Parts & Service Ltd	1,577
Broadway Locksmith Ltd	1,319
Broadway Pentecostal Lodge	1,342,205
Broadway Pharmacy Ltd	183,602
Broadway Printers Ltd	53,170
Broadway Refrigeration & Air Conditioning Co Ltd	2,366
Broadway Shell Service	6,065
Broadway Shoes Ltd	579
Broadway West Out Of School Care	36,535
Brochu, R F	1,059
Brock & Co	6,197
Brock, D P	12,238
Brocklehurst Junior Secondary School Music Department	898
Brockway Plastics	2,729
Broder, L	4,365
Brodie Brush Co Ltd	57,393
Brodie, M D	905
Brokenshire, A S	7,636
Bromons Hardware (1967) Ltd	616
Brook Contracting, Stan	4,260
Brook Manor Rest Home	321,647
Brook Vale Holiday Resort	1,437
Brooker Wheaton Aviation Ltd	74,307
Brookes Enterprises Ltd, Ray	1,634
Brookes, A	3,009
Brookes, P	2,050
Brookfield Medical Centre	646
Brooklyn Enterprises Ltd	3,389
Brookman, J	1,300
Brooks, V & Bridge, G	88,765
Brooks Contracting, Stan	13,869
Brooks Enterprises Ltd, Ray	12,147
Brooks Equipment (West) Ltd	50,183
Brooks Lumber & The Royal Bank Of Canada	30,000
Brooks Pharmacy Ltd	9,555
Brooks-Berean, K	3,000
Brooks-Corning Co	92,817
Brooks, G	3,220
Brooks, L	1,056
Brooks, M	12,161
Brooks, T J	16,848
Brookside Farms Ltd	32,223
Broom, E	716
Brosseuk, D T	546
Brother Johns	1,000
Brothers, D L	52,379
Brothers, J	920
Broughton Communications Group	93,829
Broughton Lumber & Trading Co Ltd	1,248
Brouwer, F	620
Brown & Associates, R B	8,829
Brown, A N & Pitz, E	1,671
Brown Bag Restaurant	675
Brown Bros Ford	8,402
Brown Contracting Ltd, J R	21,244
Brown Contracting Ltd, R	23,044
Brown Derby Restaurant Ltd	2,216
Brown Fuels Ltd	1,997
Brown Holdings Ltd, J K	1,074
Brown Jacobson Soda & Partners	1,000
Brown Logging Ltd, Stuart	50,361
Brown, A D	725
Brown, A G D	3,359
Brown, B	3,653
Brown, B C	690
Brown, C	13,895
Brown, D	34,581
Brown, D	5,646
Brown, G	1,136
Brown, H K	18,692
Brown, H L	1,613
Brown, J	19,486
Brown, J	42,877
Brown, J S	644
Brown, K	1,778
Brown, K	700
Brown, K N, Dr	725
Brown, L	740
Brown, L R	836
Brown, M	1,000
Brown, M J	700
Brown, P	837
Brown, P W	526
Brown, R	1,103
Brown, R	1,395
Brown, R A	24,803
Brown, R I	3,007
Brown, R M	524
Brown, S	5,929
Brown, S	2,300
Brown, S L	724
Brown, S M	6,028
Brown, W	2,830
Brown, W A	3,097
Browndale Care Society	1,087,692
Browne & Associates Ltd, Bill	616
Browne, G D	4,997
Browne, M D	38,781
Browne, T J	506
Brownfield, E E	3,284
Brownies Cartage Ltd	5,175
Brownies Recipe Fried Chicken	1,615
Browning-Ferris Industries Ltd	5,104
Brownlee Office Outfitters Ltd	9,210
Browns Bay Marina	966
Browns Drug Store	82,537
Browns Repair Shop Ltd	2,067
Browns Septic Tank Service Ltd	6,310
Browns The Florist	808
Bruchfield, J	2,486
Bruce Trucking, J	12,651
Bruce, C A	4,457
Bruce, D	3,117
Bruce, F	853
Bruce, G H	1,955
Bruce, R	18,240
Bruce, R	3,300
Bruce, S	909
Bruces Market	2,382
Brucks, L	1,640
Brueckner, S	660
Bruel & Kjaer Canada Ltd	6,588
Bruhaug & Co	9,671
Bruleigh, W H	9,790
Brulen Construction Ltd	23,646
Brum Landscaping Ltd, Joe	22,247
Brumbach & R Brumbach, K	14,565
Brun, M	1,550
Brundige Contracting, Mike	17,865
Bruner Bros Contracting	9,706
Brunette Machine Works Ltd	9,105
Brunton, L J, Dr	13,560
Bruspeed Auto Tuning Ltd	1,829
Bruvold, D	2,146
Bryan Enterprises	23,652
Bryans Auto Body Squamish Ltd	2,554
Bryans Transfer Ltd	8,625
Bryant Aviation Services Ltd	150,154
Bryant Medical Products Inc	2,070
Bryant, R	3,603
Bryce, P D	880
Brycomar Enterprises Ltd	2,254
Bryces Shell Service & Car Wash	3,313
Bryden Logging Ltd	674
Brydon Enterprises Ltd	1,019
Brydon Automotive Ltd	1,664
Brynston & Douglas	8,405
Brymar Video Inc	15,000
Bryson, J D	3,000
Bryson, M J	1,000
Bubenik, A B, Dr	1,205
Bublitz, E	1,544
Buccaneer Marina & Resort Ltd	2,475
Buchan, R	1,510
Buchanan Memorial Sunset Lodge	229,640
Buchanan Pontiac-Buick Ltd	6,331
Buchanan, B D	3,622
Buchanan, C M	2,584
Buchanan, D M	1,265
Buchanan, J	6,254
Buchanan, R A	1,450
Buchanan, S	1,399
Buchanan Travel Agencies Ltd	1,332
Buchanan Enterprises	49,710
Buchenauer, P	15,099
Buchholz, H & I	134,485
Buchinski, A	2,975
Buchmann Enterprises Inc	948
Bucholtz, B	7,690
Buck Enterprises, H W	2,520
Buck Ford Sales Ltd, D	11,730
Buck Logging Ltd	7,350
Buck, W	925
Buckendahl, H & C	969
Buckerfields Ltd	179,006
Buckeridge, J	5,295
Buckhorn Community Pasture Assn	54,000
Buckhorn Contracting	2,381
Buckland & Taylor Ltd	57,713
Buckler Fast Brown Smith & Hubbert	8,530
Buckley & Buckley	4,564
Buckley Bay General Store	2,358
Buckley, D T	904
Buckley, E	22,677
Buckley, M	1,452
Buckman, M	1,150
Buckmaster, M M	677
Bucks Berry Farm	1,040
Buckshore Pharmacy Ltd	199,705
Buckskin Gloves Committee	4,000
Bud Tow	2,412
Buderick, E H	533
Budco Distributors Ltd	996
Budden, W H	554
Buddenhagen, R	21,118
Budget Brake & Muffler	36,117
Budget Mobile Tire Service (1979) Ltd	963
Budget Office Coffee Service	6,928
Budget Optical	1,576
Budget Rent A Car	174,210
Budget Rent A Car & Truck	15,179
Budget Rent-A-Car Of Victoria Ltd	1,007
Budget Rent-A-Truck	39,058
Budget Travel Ltd	12,216
Budget Tv & Stereo	940
Buds Truck & Equipment Ltd	11,987
Buds Trucking	6,734
Bueckert C J Zacharias G Bueckert J E & Braun	4,062
Buehler Contracting Ltd, W	4,577
Buell Ellis & Co	789
Buena Vista Rest Home	104,911
Buerge Motors Ltd, Mel	18,736
Buff, L	1,320
Buffam Mah Ming Chaperon & Hall	79,982
Buffet King	800
Buffies Superior Auto Body Ltd	583
Bufo Inc	11,580
Bugera, H	773
Bugera, P	7,032
Bugge, C L	950
Bugler, H	1,405
Bugles, W	16,542
Bugging, J	4,000
Buhler Bros Excavating Ltd	3,990
Buhler, E	12,570
Buhr Enterprises Ltd	2,289
Buick Creek Service	29,030
Builders World	587
Building Inspectors Association Of B C	4,700
Building Products Of Canada Ltd	3,029
Building 3 Child Care Society	23,109
Bulger Ltd, J	708
Bulkley Cleaners Ltd	1,074
Bulkley Concrete	1,395
Bulkley Lodge	635,924
Bulkley Moving & Storage Ltd	25,726
Bulkley Valley Agro Developments (1980) Ltd	3,228
Bulkley Valley Child Development Society	81,452
Bulkley Valley Community Arts Council	3,360
Bulkley Valley Concert Assn	1,430
Bulkley Valley District Hospital	3,043,667
Bulkley Valley Farm Supply Centre Ltd	5,972
Bulkley Valley Glass Works	532
Bulkley Valley Historical & Museum Society	1,984
Bulkley Valley Shell	1,380
Bulkley Valley Volleyball Society	737
Bulkley Valley Wholesale Ltd	7,910
Bulkley-Nechako Regional Hospital District	212,024
Bull Frog Creek Campground	2,660
Bull Housser & Tupper	5,071
Bull Pen Steak House Ltd	700

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Bull, M	14,861
Bulldog Bag Ltd	18,291
Buller, L	746
Bulley Contracting, Ed	44,348
Bullfrog Automatics Ltd	7,986
Bullock-Quail, B	1,436
Bullock, B	709
Bulls Automotive Ltd	715
Bulmer Trucking	2,277
Bulmer, G R, Dr	56,217
Bum Wrap Clothing Store Ltd, The	798
Bum Wrap Stores (Vernon) Ltd	840
Bum Wrap Stores Ltd	1,608
Bumble Bee Centres	12,893
Bump Shop	5,378
Bumper To Bumper	3,092
Bumstead Water Services Ltd, Al	48,047
Bunbury, I	820
Bundschuh, N	585
Bundus & Son Ltd	1,337
Bungoyne Dairy	880
Bunio Developments Ltd	2,950
Bunks Contracting	11,135
Buntin Gillies	825
Bunton, P, Dr	18,494
Bunyan Tree Service, Paul	3,000
Burch Ltd, C G	2,989
Burchett, M	879
Burcon Slipform (1980) Ltd	2,673
Burd Motors Ltd, Warren	2,852
Burden, A	38,928
Bureau Of National Affairs Inc	1,023
Burg & Johnson Builders Supply Ltd	1,199
Burgan, R	4,160
Burgart Enterprises, A V	527
Burger King	2,979
Burger, W	2,979
Burgess, D & V	99,557
Burgess Austin & Associates Ltd	1,138
Burgess Plumbing Heating & Electrical Co Ltd	4,794
Burgess Publishing Co	5,525
Burgis, P	10,780
Burgoyne, D L	3,172
Burhoe, G	810
Buri Milne & Mangan	37,212
Burk, P	900
Burke Co	30,120
Burke Tomchenko Duprat	7,380
Burke Trucking, Glen	3,828
Burke-Robertson Chadwick & Ritchie	22,608
Burke, D	1,953
Burke, D	600
Burke, J	2,530
Burke, R J	1,232
Burketts Pharmacy	74,012
Burkhart Photo	579
Burlington Northern Railroad Co	1,936
Burmac Electric Ltd	6,745
Burmeister, E	28,725
Burnaby Alltrack Services Inc Ltd	1,300
Burnaby Art Gallery	42,053
Burnaby Arts Council	18,860
Burnaby Association For The Mentally Retarded	11,233
Burnaby Association For The Mentally Handicapped	929,068
Burnaby Association Of University Child Care Societies	7,763
Burnaby Bag & Burlap Ltd	4,563
Burnaby Carburetor & Automotive Repair Service	942
Burnaby Centre Chevron	1,401
Burnaby Chamber Of Commerce	9,067
Burnaby Childrens Village Society	65,879
Burnaby Dry Cleaners Ltd	1,750
Burnaby Emergency Shelter For Women	90,470
Burnaby Family Daycare Assn	4,000
Burnaby Family Life Institute	16,465
Burnaby Family Y M C A Summer	4,626
Burnaby Fellowship Centre Society	1,080
Burnaby Funeral Directors Ltd	929
Burnaby General Hospital	31,719,615
Burnaby Irrigation Ltd	1,383
Burnaby Keypunch School Ltd	800
Burnaby Lake Advisory Association	12,650
Burnaby Lakers Lacrosse Club	54,007
Burnaby Meals-On-Wheels	11,760
Burnaby New Westminster Veterinary Clinic (1979) Ltd	1,100
Burnaby North Lawn Bowling Club	1,580
Burnaby North Prescriptions	95,790
Burnaby Optical Ltd	6,930
Burnaby Public Library	230,500
Burnaby Rest Home	130,351
Burnaby School District 41	45,795,749
Burnaby Winter Club	505
Burnaby-Willingdon N D P Assn	6,665
Burnell, J	15,204
Burnet & Fenton	13,190
Burnett Resource Surveys Ltd	444,050
Burnett Trucking Ltd, A W	1,460
Burnham, E L	2,338
Burns Building Supplies	1,013
Burns Home	7,897
Burns Lake & District Chamber Of Commerce	4,556
Burns Lake & District Hospital	2,105,222
Burns Lake Auto Body Ltd	6,306
Burns Lake Automotive Supply Ltd	12,340
Burns Lake Bridge The Gap Society	6,863
Burns Lake Community Development Assn	80,472
Burns Lake Day Care Centre Society	12,946
Burns Lake Figure Skating Club	686
Burns Lake Homemaker Society	77,232
Burns Lake Medical Clinic	1,438
Burns Lake Motor Inn	1,956
Burns Lake Native Development Corp	397,759
Burns Lake Public Library Assn	5,081
Burns Lake School District 55	7,465,155
Burns Meats Ltd	292,679
Burns Trucking, H A	9,243
Burns, H	31,806
Burns, M	11,596
Burns, M	9,509
Burns, R	1,682
Burns, T E	38,925
Burns, W A	689
Burnsview Junior Secondary School	1,000
Burntwood Taxidermy Ltd	1,301
Burquitlam Child Care Centre Ltd	75,104
Burquitlam Lions Care Centre	967,094
Burr, A, Dr	880
Burr, S G	2,447
Burrage & Platts, Drs	540
Burrard Air Ltd	10,124
Burrard Band Day Care	3,410
Burrard Coffee Shop	1,470
Burrard Day Care	23,176
Burrard Hotel	2,681
Burrard Iron Works Ltd	765
Burrard Motor Inn	3,094
Burrard Pharmacy Ltd	195,815
Burrard Suppliers Ltd	11,708
Burrard T V Ltd	917
Burrard Yarrows Corp	8,046,232
Burrell, D	14,986
Burrell, G E	87,440
Burrells Fruit	1,940
Burros Welding, F	740
Burridges Enterprises Ltd	174,387
Burris Clinic, The	33,191
Burroughs Inc	11,300
Burroughs Wellcome Ltd	18,045
Burrows, B	900
Burrows, D	66,067
Burrows, J	576
Burrows, M L	14,279
Bursinger, L A	3,494
Burt Masonry, Ron	600
Burt, T H	1,740
Burtch, E D, Dr	514
Burtch, J	13,371
Burtek Marketing Inc	1,578
Burton Community Reading Centre	800
Burton-Brown Architects, A	825
Burton, A	686
Burton, J D, Dr	1,280
Burton, K R	531
Bury Media & Supplies Ltd, R	507
Burzan Machine Tool Rebuilders Ltd	2,620
Bus Britton Electrical Services Ltd	6,904
Buset, L	7,229
Bush Bohlman & Partners	2,929
Bush, W	890
Bushnell Division Of Bausch & Lomb Canada Inc	4,145
Bushwacker Industries Ltd	1,800
Business & Professional Telephone Answering Service	633
Business & Professional Womens Clubs Of	750
Business Environments	2,743
Business Flights Ltd	22,663
Business Week	787
Busnardo, J	1,741
Buss Enterprises Ltd, Jack	10,513
Buss, L	9,036
Bussiere Trucking	13,880
Bussiere, A	2,900
Bustard, D	2,850
Busters Excavating	23,029
Busy Bee Day Care Centre	2,881
Busy Bee Equipment Rentals Ltd	845
Busy Bee One Hour Cleaners	2,861
Busy Bee Septic Tank & Sanitary Service Ltd	11,357
Busy Kitchen Coffee Shop	7,619
Butcher Boys Grocery	512
Butcher Restaurants Ltd, The	774
Bute Towing Ltd	6,265
Butler Bros Senior Womens Softball Team	4,500
Butler Bros Supplies Ltd	16,194
Butler Co, J O	2,683
Butler Hotel	8,505
Butler Tire Ltd	2,203
Butler Travel Ltd	972
Butler, J O	603
Butler, T	2,637
Butlin, R J	292,586
Butt & Bowes Food Equipment Ltd	57,122
Buttedahl Research & Development Associates Inc	1,200
Butterfield Hughes & Mawle	775
Butterfield, O	7,854
Butterfly Enterprises Inc	1,316
Butterworth (Publishers) Inc	728
Butterworth & Co (Canada) Ltd	59,062
Butterworth Scientific Ltd	625
Buttjes Management Ltd	1,500
Buttons & Bows Day Care Centre	54,934
Buurmeester, E	3,519
Buurmeester, W	4,876
Buxton, R	674
Buy Low Foods Ltd	57,828
Buy-Rite Market	10,286
Buzdon Enterprises Ltd	6,870
Buzikievich & Associates, Steven J	11,012
Bye Trucking, Allan	5,241
Byers Transport Ltd	2,191
Byers, E H	1,500
Byhre, R L	6,810
Byland Farms	728
Bylands Nurseries Ltd	10,510
Byman, L	5,942
Byng Hotel (1976) Ltd	566
Bypass Equipment Ltd	25,637
Byrne, M	875
Byrne, M E	1,000
Byrnes, S	1,428
Bystryk, W	15,625
Bytown Diesel Sales Ltd	23,358
C & A Grocery	720
C & B Batteries Ltd	14,351
C & B Drugs Ltd	1,100
C & C Logging Ltd	57,756
C & C Merchants Wholesale Ltd	7,640
C & D Answering Services Ltd	8,702
C & D Batteries Of Canada	1,458
C & E Auto Parts Ltd	2,586
C & F Equipment Rentals Ltd	7,682
C & G Services	8,121
C & H Management Services Ltd	735
C & L Janitors	1,238
C & L Supply Ltd	7,034
C & M Collision Repairs	1,862
C & M Tire Ltd	2,251
C & N Enterprises Ltd	660
C & P Industrial Repairs Ltd	914
C & P Management Ltd	4,251
C & R Cone Harvesting Ltd	6,490
C & R Motors Ltd	1,187
C & S Ceramic Tile Distributors Ltd	4,537
C & S Security Inc	738
C & S Tire Service (1968) Ltd	1,227
C A A L L	800
C A C Leasing Co	2,863
C A E Aircraft Ltd	1,370
C A E Equipment	5,717
C A E Machinery Ltd	7,006
C A E-Morse Ltd	20,316
C A R E	10,025
C A Sports Distributors Inc	750
C A T V Joint Training Committee	5,744

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C B A Engineering Ltd	441,227
C B A Messenger & Parcel Service Ltd	7,605
C B R C Association Of B C	625
C B Winning Foods Ltd	999
C C H Canadian Ltd	39,420
C C I Products Ltd	1,255
C C Industries Recreation Ltd	5,242
C C S Contracting Ltd	17,481
C C S Leasing Corp	1,862
C C Scientific Services Ltd	28,544
C D C Oil & Gas Ltd	39,714
C D Hydraulics Ltd	3,420
C D Nova Ltd	10,218
C F B Comox Community Swim Program	620
C F B Holdberg	2,038
C F B Massett	131,979
C F B V Ltd	6,470
C F H Industries Ltd	3,912
C F N I Port Hardy	642
C F T K-C K T K Radio	10,612
C F T K-Tv	2,247
C F U N Radio Station	5,637
C G H Sales Ltd	3,104
C G I Laminating Ltd	2,770
C G Industrial Specialists Ltd	610
C G R Consulting Services	37,024
C H Architecture Shop Ltd, The	1,200
C H Q M	1,300
C H T K Radio Ltd	1,469
C H T Steel Co	5,449
C I P Daxion Inc	546,294
C J C Equipment Sales Ltd	1,223
C K A Y Radio (1979) Inc	1,268
C K L G/C-Fox	2,480
C K N L Radio Station	882
C K N W/C F M I-Fm Radio	3,542
C K P G Television Ltd	6,974
C K Q R Castlegar	574
C K W X Radio Ltd	6,470
C M P Sports	6,021
C Mile Transport Ltd	2,476
C N A Engineering Ltd	7,746
C N C Precision Machining Corp	982
C P Electronics	757
C P I Equipment Ltd	42,887
C P Office Overload	1,260
C P Sales & Service	6,112
C P T V & Electronics	2,409
C R Aire Kool Refrigeration & Air Conditioning Ltd	1,372
C R C Press Inc	2,263
C R Disposal	2,342
C R Office Shop Ltd	1,406
C R Western Electric Ltd	2,761
C S P Foods Ltd	8,604
C T F Systems Inc	7,391
C T S Of Canada Ltd	2,390
C V Auto Service Ltd	7,374
C W S Corp	2,072
C X Film Processing Laboratories Ltd	2,528
C-Blu Service & Supplies Ltd	3,336
C-I-L Inc	4,868
C-I-L Paints Inc	79,859
C-Kal 1050	1,700
C-T Industries	1,650
Caballero Creek Contracting	51,137
Cabana Beach Campground	1,696
Cabana Structures Limited	1,538
Cable West T V Ltd	641
Cacchioni, M L	48,483
Cacchioni, R D	2,411
Cache Creek Campgrounds Ltd	1,290
Cache Creek Machine Shop Co Ltd	1,788
Cache Creek Pioneer, The	1,207
Cactus Flower Fashions (Sechelt) Ltd	875
Cactus Sales Ltd	1,553
Cadboro Bay Food Market	1,020
Cadboro Bay Service Station	593
Cadillac Plastic	6,647
Cady, F	778
Cahners Publishing Co Inc	576
Cahoone, A	1,325
Cahoone, C	700
Caines, C E G, Dr	889
Cairns, T R	1,200
Caissie, L	16,056
Caissie, P	729
Cal Investments Ltd	3,546
Cal-Van Auto Supply Centres	2,178
Cal-Vic Trucking Ltd	2,869
Calbiochem-Behring Corp	1,034
Calco Resources Ltd	2,264
Calder Music & Rentals	615
Calder, G M	1,400
Caldera Consulting Ltd	8,391
Caldwell Industries Co Ltd	7,261
Caldwell Partners International, The	6,295
Caldwell, C	786
Caldwell, J	21,658
Caldwell, T W, Dr	754
Caleb, J	4,240
Caledonia Hair Fashions	573
Caledonia Ramblers Hiking Club	698
Caledonia Senior Secondary School	1,435
Caledonia United Carpets Ltd	534
Caledonian Medical-Surgical Clinic	2,919
Calendar, The	563
Calgary Computer Products	7,155
Calgary Herald, The	3,375
Calibrated Instruments Inc	525
Calibration Canada Ltd	2,925
Caliburn Forestry Ltd	6,248
Califone Industries Ltd	1,134
California Computer Products Canada Ltd	4,252
California Marine Enterprises Ltd	514
California Office Expenses	78,830
Calihou, P & C	7,372
Calinda Contracting Ltd	71,290
Caliper Sales & Service Ltd	7,216
Calkins & Burke Ltd	1,425
Calla Construction (1980) Ltd	1,745
Callaghan, D	750
Callaghan, I	700
Callahan, B T	900
Callison & Chapman	7,358
Callmark Radio Paging Services Ltd	3,607
Callow Insurance Agencies Ltd	295,443
Cals Contracting Ltd	169,373
Caltec Scientific Ltd	78,248
Caltron Business Machines Ltd	1,603
Caltron Office Products	4,723
Calverley, M O, Dr	14,579
Calvert Fireplaces & Furnaces	1,970
Calvert, V	5,445
Cam Gard Supply Ltd	15,456
Cambie Laundry	8,047
Cambie Optical	1,254
Cambie Private Hospital	434,830
Cambium Enterprises	40,473
Camble Quatell	8,308
Cambridge University Press	2,616
Camco Inc	3,929
Camelot Corp	17,937
Cameo Cleaners (1972) Ltd	709
Cameo Rest Home	50,412
Camera Corner, The	548
Cameras N Things	938
Camercan International Ltd	4,337
Cameron & Associates Inc, W	6,556
Cameron Capitol Hill Out Of School Care Centres	31,219
Cameron Contracting Ltd, C	1,624
Cameron Island Development Corp	54,873
Cameron Lake Resorts Ltd	910
Cameron Out Of School Care Centre	1,279
Cameron Travel Ltd	41,759
Cameron, A P	599
Cameron, A P	1,000
Cameron, B	12,447
Cameron, C	1,000
Cameron, E A	14,209
Cameron, J W	1,722
Cameron, S	4,004
Cameron, W D	517
Camerons Beef Bar	766
Camerons Camera	554
Camille, P	2,295
Camor Transport (1973) Ltd	2,876
Camosun Chemical & Equipment Ltd	4,805
Camosun College	19,470,100
Camosun College Bookstore	13,595
Camosun College Group Day Care Society	60,719
Camosun Furniture Rental (Nanaimo)	831
Camozzi Co Ltd, L W	6,247
Camozzi, D	1,547
Camp Alexandra	8,295
Camp Along Resort	720
Camp Artaban Society	7,181
Camp Caledonia	915
Camp Chawathon	1,055
Camp Columbia Assn	576
Camp Douglas	2,146
Camp Fircom	7,382
Camp Homewood	765
Camp Imadene Society	4,714
Camp Peka	995
Camp Potlatch	28,872
Camp Sagitawa	728
Camp Systems Of Canada Ltd	6,634
Camp Wallace	1,250
Camp-Ground Services Ltd	134,568
Campbell & Pye Excavating Ltd	130,813
Campbell & Son Ltd, Malcolm	33,502
Campbell Agencies, Ted	1,523
Campbell Construction Ltd	719
Campbell Construction, Frank	1,491
Campbell Log Builders Ltd, Ed	3,922
Campbell Ltd, Gordon	133,001
Campbell Ltd, R	13,922
Campbell Mobile Crane Service	1,705
Campbell River & Area Mirror, The	2,022
Campbell River & District Adult Care Society	46,374
Campbell River & District Assn	188,160
Campbell River & District Chamber Of Commerce	15,917
Campbell River & District General Hospital	7,472,599
Campbell River Child Care Centre	15,489
Campbell River Collections & Baillifs Ltd	966
Campbell River Community Arts Council	4,240
Campbell River Concert Assn	2,000
Campbell River Courier Ltd	3,659
Campbell River District Association For The Mentally Retarded	61,797
Campbell River District Museum & Archive Society	21,432
Campbell River Electric Ltd	1,287
Campbell River Esso	2,566
Campbell River Family Counselling & Crisis Line Society	169,145
Campbell River Gulf Service	4,230
Campbell River Heating & Sheet Metal Ltd	539
Campbell River Home Support Services	252,685
Campbell River Industrial Electronics Ltd	4,497
Campbell River Laundromat	1,042
Campbell River Lodge Ltd	22,475
Campbell River Off Road Tires & Accessories Ltd	820
Campbell River Recreation Commission	581
Campbell River Restaurant Supplies Ltd	1,092
Campbell River Sanitation Services	508
Campbell River School District 72	22,750,761
Campbell River Upper Islander	2,167
Campbell Scientific Canada Corp	81,673
Campbell Sharp	3,065
Campbell St House	2,437
Campbell, A	9,200
Campbell, A	31,218
Campbell, B	2,159
Campbell, C J	4,515
Campbell, D	729
Campbell, D J	2,339
Campbell, D R	1,122
Campbell, E C	1,000
Campbell, F	42,927
Campbell, F	556
Campbell, F M, Dr	532
Campbell, F V G, Dr	788
Campbell, J	3,735
Campbell, J A	2,960
Campbell, L	9,287
Campbell, L	700
Campbell, M	13,214
Campbell, M M	2,020
Campbell, O	7,061
Campbell, R	2,061
Campbell, R	3,221
Campbell, R	3,004
Campeau, L A	746
Camperland Datsun	938
Campney & Murphy	43,673
Camponi, E, Dr	9,691
Campus Co-Op No 2 Day Care Centre	6,570
Campus Coop Unit One	18,728
Campus Nursery	12,012
Camsell Lake Contracting Ltd	530
Can Do All Marine (1983) Ltd	50,597
Can Go Services Ltd	972

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Can Tec Equipment Ltd	18,012
Can Test Ltd	2,943
Can West Building Materials Ltd	1,328
Can-Am Petroleum Services Inc	4,251
Can-Am Security Services Ltd	3,729
Can-Dive Services Ltd	52,633
Can-Ex Truck Rental	105,234
Can-Fin Forestry Ltd	74,350
Can-Tech Industries Ltd	6,686
Cana Rentals Ltd	19,947
Cana Systems Ltd	148,769
Canaco Mfg Inc	732
Canada Art Galleries	847
Canada Association Of Travel	623
Canada Carbon & Ribbon	9,751
Canada Cement Lafarge Ltd	4,553
Canada Chain Ltd	34,808
Canada Chair Co	1,781
Canada Consortium Japan	11,405
Canada Cordage Inc	4,681
Canada Decal	6,406
Canada Drug Mart	173,835
Canada Envelope Co	127,047
Canada Farm Labour Pool	3,923
Canada Glue Co Ltd	4,722
Canada Goose Day Care	25,924
Canada Grease Works Ltd	822
Canada Instant Print	599
Canada Labour Views Co Ltd, The	547
Canada Law Book Ltd	106,471
Canada Learjet Ltd	614,943
Canada Life Assurance Co	8,478
Canada Metal Co Ltd, The	7,896
Canada Mortgage & Housing Corp	963,094
Canada News-Wire Ltd	3,940
Canada Opera Piccola-Advanced Training Opera Centre	79,900
Canada Packers Chemicals	4,387
Canada Packers Inc	548,040
Canada Pension Plan Matching	11,653,509
Canada Permanent Trust Co	10,401
Canada Post Corp	10,701,498
Canada Printing Ink Co Ltd	32,289
Canada Safety Council	4,182
Canada Safety Equipment Ltd	625
Canada Safeway Ltd	1,302,970
Canada Scaffold Supply Co Ltd	1,923
Canada Systems Group	2,200
Canada Ticket Inc	24,969
Canada Trust Co	1,689,868
Canada Umbrella Ltd	2,671
Canada Way Care Centre	1,247,937
Canada West Coach Lines Ltd	650
Canada West Foundation	10,050
Canada West Labels Ltd	7,747
Canada West Ski Area Assn	1,650
Canada Wire & Cable Ltd	809
Canada-Wide Communications Corp	694
Canadian Acceptance Corp Ltd	44,468
Canadian Aircraft Products Ltd	2,377
Canadian Amateur Diving Assn	22,996
Canadian Amateur Netball Assn	1,700
Canadian Amateur Swimming Assn	122,637
Canadian Aqualine Products Ltd	4,205
Canadian Association For The Prevention Of Crime	730
Canadian Association Of Chiefs Of Police	5,678
Canadian Association Of Fire Chiefs Inc	1,418
Canadian Association Of Law Teachers	1,000
Canadian Association Of Nordic Ski Instructors	20,810
Canadian Association Of Provincial Court Judges	3,550
Canadian Auto Carriers Ltd	22,201
Canadian Bank Note Co Ltd	16,181
Canadian Bankers Assn	540
Canadian Bar Assn	1,620
Canadian Battery Corp Ltd	12,260
Canadian Blind Sports Assn	10,507
Canadian Broadcasting Corp	39,426
Canadian Bureau For International Education	4,440
Canadian Cancer Society	333,772
Canadian Canoe Assn	6,305
Canadian Car (Pacific)	6,329
Canadian Career Centre Ltd	2,740
Canadian Cartographics Ltd	16,766
Canadian Cellulose Co Ltd	24,721
Canadian Cellulose Insulation Ltd	5,347
Canadian Cinegraph (B C) Ltd	23,576
Canadian Coleman Co Ltd, The	5,248
Canadian College Of Health Service Executives	837
Canadian College Of Massage & Hydrotherapy	945
Canadian Comprehensive Auditing Foundation	30,865
Canadian Conference Of Motor Transport Administrators	26,099
Canadian Conference Of The Arts	5,000
Canadian Congress Of Laboratory Medicine	3,000
Canadian Consolidated Salvage	2,185
Canadian Consulate General	1,260
Canadian Consultants In Speech & Language Services	902
Canadian Consumer Supply Corp	751
Canadian Corps Of Commissionaires	165,251
Canadian Council Of Christians & Jews	4,050
Canadian Council Of Resource & Environment Ministers	84,209
Canadian Council On Hospital Accreditation	11,762
Canadian Curtiss-Wright Ltd	3,607
Canadian Cystic Fibrosis Foundation	14,826
Canadian Deaf Blind & Rubella Assn	42,485
Canadian Delivery System Inc	59,811
Canadian Dental Supply Ltd	7,135
Canadian Diabetic Assn	28,397
Canadian Dolphin Swim Club	18,698
Canadian Education Association, The	70,865
Canadian Elastileum Ltd	371
Canadian Energy Research Institute	88,241
Canadian Engineering Publications Ltd	4,439
Canadian Executive Service Overseas	30,867
Canadian Federation Of Sports	10,000
Canadian Figure Skating Assn	61,380
Canadian Filmmakers Distribution Centre	11,088
Canadian Financial Co	21,010
Canadian Fine Color Co Ltd	45,329
Canadian Fishing Co Ltd	2,915
Canadian Folk Society	1,000
Canadian Forces Exchange System	1,387
Canadian Forest Products Ltd	99,217
Canadian Foresters (B C) Provincial Assembly	12,811
Canadian Forestry Assn	140,733
Canadian Forestry Association Of B C	44,916
Canadian Forestry Equipment Ltd	103,368
Canadian Foundation For Study Of Infant Deaths	3,374
Canadian Freight Assn	628
Canadian Freightways Ltd	72,070
Canadian Funding Services Ltd	3,773
Canadian Gallup Poll Ltd	2,889
Canadian Gas Assn	10,841
Canadian General Electric Co Ltd	547,779
Canadian Geological Engineers Inc	2,365
Canadian Greenhouses (Western)	67,675
Canadian Gun Crete & Grouting Ltd	32,443
Canadian Hemophilia Society	34,600
Canadian Horticultural Council	6,982
Canadian Hospital Assn	849
Canadian Hostelling Assn	19,657
Canadian Hotel	3,909
Canadian Human Rights Reporter	1,683
Canadian Hunger Foundation	22,000
Canadian Hunter Exploration Ltd	28,644
Canadian Imperial Bank Of Commerce	23,321,850
Canadian Indemnity Co, The	1,920,705
Canadian Industrial Communications Assembly	1,325
Canadian Information Processing Society	2,497
Canadian Inn	10,933
Canadian Institute Of Chartered Accountants, The	3,882
Canadian Institute Of Mining Metallurgy	1,388
Canadian Institute Of Public Health Inspectors	5,533
Canadian Keyes Fibre Co Ltd	1,223
Canadian Lacrosse Hall Of Fame	1,350
Canadian Ladies Golf Assn	7,000
Canadian Lake Ocean Salvage Team Ltd	3,250
Canadian Larsen Electronics Ltd	22,541
Canadian Law Information Council	74,758
Canadian Learning Co	35,417
Canadian Library Assn	2,813
Canadian Linen Supply	70,870
Canadian Liquid Air Ltd	143,358
Canadian Loggar Sports Assn	1,500
Canadian Luggage Co Ltd	763
Canadian Lutheran World Relief	25,000
Canadian Lynden Transport Inc	5,417
Canadian Marconi Co	17,312
Canadian Medical Association Journal	823
Canadian Medical Directory	590
Canadian Meet Account Of Vancouver Island Mine & Industrial Safety Assn	10,000
Canadian Mental Health Assn	731,842
Canadian Miraclean Products Ltd	10,327
Canadian Modern Pentathlon Assn	7,100
Canadian Motorola Electronics Co	8,273
Canadian Museum Of Flight & Transport	1,043
Canadian Museums Assn	1,261
Canadian Music Centre West	39,500
Canadian Music Competitions	3,500
Canadian National Express	8,990
Canadian National Institute For The Blind	553,163
Canadian National Livestock Records	1,311
Canadian National Railways	523,587
Canadian National Sportsmens Show	17,084
Canadian Northwest Carriers Inc	8,835
Canadian Occidental Petroleum Ltd	191,768
Canadian Oil Register	1,111
Canadian Organization Committee For The A C A 112th Congress Of Corrections	2,000
Canadian Ort	5,000
Canadian Outward Bound Mountain School	2,100
Canadian Oxy Chemicals Ltd	180,558
Canadian Pacific Airlines Ltd	380,788
Canadian Pacific Express Ltd	4,339
Canadian Pacific Ltd	472,992
Canadian Pacific Railway Co	3,858
Canadian Pacific Transport	309,083
Canadian Paraplegic Assn	249,329
Canadian Petroleum Assn	10,150
Canadian Pharmaceutical Assn	9,734
Canadian Pneumatic Tool Co Ltd	5,394
Canadian Polish Congress, The	5,000
Canadian Pro-Am Skateboard Assn	1,000
Canadian Psychological Services	2,375
Canadian Public Health Assn	4,903
Canadian Public Relations Society Inc	1,015
Canadian Quest Technology Ltd	30,000
Canadian Red Cross Society	9,794,686
Canadian Red Cross Water Safety	2,785
Canadian Reformed School Assn	334,973
Canadian Reformed School Society Of Abbotsford	71,393
Canadian Reserve Oil & Gas Ltd	13,389
Canadian Resourcecon Ltd	63,763
Canadian Restaurant & Foodservices Assn	7,356
Canadian River Expeditions Ltd	3,660
Canadian Salt Co Ltd, The	1,617,386
Canadian School Executive, The	681
Canadian Scientific Pollution & Environmental Control Society	10,000
Canadian Ski Assn	215,969
Canadian Ski Patrol System	1,104
Canadian Society For Information Children	47,792
Canadian Standards Assn	99,966
Canadian Student Debating Federation	625
Canadian Superior Oil Ltd	93,612
Canadian Survey Equipment Ltd	72,733
Canadian Tempus Corp Ltd	2,866
Canadian Tax Foundation	776
Canadian Technical Publications Co	5,980
Canadian Telephones & Supplies	1,145
Canadian Tire Acceptance Ltd	3,856
Canadian Tire Corp	9,453
Canadian Traffic Control Ltd	15,410
Canadian Training & Development Group Inc	6,168
Canadian Union College	620
Canadian University Service Overseas	6,800
Canadian Western Agribition	2,500
Canadian Western Amateur Body Building Assn	3,000
Canadian Wheelchair Sports Assn	80,264
Canadian Wildlife Federation	14,749
Canadian Window Coverings Corp	565
Canadian 4-H Council	1,743
Canadian-Dominion Leasing Corp Ltd	37,659
Canadiana Textile Screen Prints Ltd	1,289
Canarino Supplies Ltd	328
Canal Excavating Ltd	37,957

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Canal Flats Scout Fund	1,550
Canaphore Industries Ltd	409,225
Canaway Consultants Ltd	10,397
Canbra Enterprises Ltd	1,613
Cancer Control Agency Of B C	2,722
Candev Equipment Leasing Ltd	4,229
Candid Camera Centre Ltd	2,037
Candid Cleaners Ltd	2,125
Candy, T	2,013
Canem Systems Ltd	2,563
Canex Contractors Ltd	803
Canex Excavating Ltd	8,700
Canfield, K	1,872
Canfilm Audio-Visual Systems Inc	30,131
Canfilm Screen Service Ltd	3,584
Canflex Mfg Inc	21,096
Canfor Ltd	74,108
Canim Lake Band Education Authority	5,000
Canim Lake Band Sawmill	9,835
Canim Lake Indian Band	43,050
Canim Lake Rodeo Club	4,000
Canim Valley Forest Services Ltd (1981)	6,500
Caninhaven Boarding Kennels	1,120
Canlab	228,372
Cann, S R	1,800
Canning Logging Ltd, H J	42,016
Canning, H J	8,350
Canning, S	2,006
Cannon Clinic	767
Cannon Excavating	27,094
Cannon Machine Works Ltd	818
Cannon, J H	599
Cannor Nurseries Ltd	4,581
Canoe Cove Marina Ltd	7,129
Canoe General Store	1,295
Canoe Sport B C	62,883
Canoe Valley Building Supplies	513
Canola Council Of Canada	1,025
Canon Optics & Business Machines Ltd	190,592
Canox	81,922
Canpac Industrial Scale Ltd	104,309
Canpharm Drugs	8,231
Canrep Inc	32,250
Canron Inc	126,698
Cansel Survey Equipment	3,440
Cantec Resources Corp	5,313
Cantec Wire & Cable Ltd	12,959
Cantech Scientific Instruments Ltd	4,829
Cantex Engineering & Construction Co Ltd	4,627,282
Cantrans Moving & Storage Ltd	59,670
Cantol Ltd	1,037
Canuck Truck Rental	17,291
Canuk Enterprises Ltd	24,719
Canwest Auto Supplies	959
Canwest Aviation Ltd	96,999
Canwest Safety Service Supplies Ltd	645
Canwest Steel	1,658
Canyon Airways Ltd	12,217
Canyon City Band	50,000
Canyon City Nisgha Singers	5,000
Canyon Court Motel	1,829
Canyon View Collision	2,085
Canyon/Lister Student Fund	591
Caouette Transport (1973) Ltd	11,304
Capa Lodge	164,849
Capernwray Harbour Bible Centre	1,320
Capilano College	16,196,419
Capilano College Day Care Centre	24,993
Capilano Community Services Society	10,441
Capilano Daycare Centre	915
Capilano Motel	6,783
Capilano Nurseries & Florists Ltd	4,894
Capilano Pest Control Ltd	1,100
Capilano Plastics Co Ltd	5,146
Capilano Tennis Club	8,352
Capilano Trading Post	570
Capital Auto Body Shop Ltd	2,186
Capital Auto Glass Ltd	6,952
Capital Building Supplies Ltd	5,652
Capital Business Forms Ltd	287,291
Capital City Shipyards Ltd	6,177
Capital City Tally-Ho & Sightseeing Co (1980) Ltd	4,786
Capital City Turf Club	2,691
Capital Crests Ltd	47,386
Capital Drapery & Upholstery	891
Capital Freightways Ltd	8,511
Capital Glass Ltd	7,019
Capital Iron & Metals Ltd	45,012
Capital Library Wholesale	571
Capital Market-81	2,740
Capital Mental Health Assn	433,222
Capital Motors (1980) Ltd	6,647
Capital Plastics Ltd	54,679
Capital Radiators Ltd	3,727
Capital Region Association For The Mentally Handicapped	221,697
Capital Region Economic Development Commission	35,232
Capital Region Safety Council	118,689
Capital Regional District	11,739,046
Capital Regional Hospital District	857,776
Capital Stenographic Services	1,200
Capitol Hill Day Care Society	50,002
Capitol Hill Out Of School Care Centre	927
Capitol Hill Personal Care Home Ltd	76,892
Capitol Ice	1,952
Capitol Tractors & Equipment Ltd	10,748
Capitol Tractors Kamloops Ltd	9,677
Capostinsky, L	3,910
Cappco Tubular Products Co	127,689
Capri Auto Body	4,528
Capri Hotel	11,685
Capricorn Ceramics	1,086
Capricorn Projects Co Ltd	1,409
Caps Bicycle Stores	659
Caps Cycle & Motor Co	3,587
Captain Cook Builders Supply Ltd	1,799
Captain Georges Family Restaurant	2,730
Captain Palace, The	13,057
Captains Corner	628
Captains Market Seafood, The	1,046
Car Care Service	12,291
Car Shop, The	1,894
Cara Operations Ltd	6,827
Carad Logging	6,248
Caravan Motel	961
Caravan Moving & Storage Ltd	26,348
Caravel Motor Inn	10,940
Carberry, R & J	1,150
Carberrys Funeral Home	897
Carbert, D	16,936
Card & Gift Shoppe	896
Cardinal Club Of Cranbrook	696
Cardinal Concrete Ltd	6,122
Cardinal Edgar Emberton & Macaulay	9,244
Cardinal Sportswear & Crests Ltd	2,152
Cardiomed Supplies Inc	20,150
Cardon Rehabilitation Products	7,769
Cardoso Enterprises Ltd, M	1,240
Care Towing	600
Carey, P M	1,950
Cargor Holdings Ltd	2,740
Cariboo Action Training Society	473,981
Cariboo Adventist Academy	1,147
Cariboo Broadcasters Ltd	7,331
Cariboo Cameras Ltd	13,669
Cariboo Cerebral Palsy Assn	238,225
Cariboo Child Care Society	64,233
Cariboo Chrome & Hydraulics Ltd	4,807
Cariboo Cloths Closet, The	1,602
Cariboo College	15,477,318
Cariboo Construction	17,253
Cariboo Crane Service	755
Cariboo Custom Design	984
Cariboo Custom Grading	109,851
Cariboo Education Training Centre	10,696
Cariboo Foods Ltd	8,939
Cariboo Forest Consultants	4,830
Cariboo Forestry Services	15,065
Cariboo Friendship Society, The	13,955
Cariboo Glass Inc	5,390
Cariboo Home Society	66,636
Cariboo Indian Education Centre Day Care	2,971
Cariboo Indian Friendship Centre	140,075
Cariboo International Deli	503
Cariboo Lodge	8,395
Cariboo Lumber Manufacturers Assn	12,211
Cariboo Management Assn	18,101
Cariboo Memorial Hospital	4,866,457
Cariboo Mobile Welders	1,097
Cariboo News Shop	752
Cariboo Observer	12,870
Cariboo Park Home Society	851,920
Cariboo Press (1969) Ltd	1,720
Cariboo Refrigeration & Air Conditioning	1,572
Cariboo Regional District	2,226,650
Cariboo Regional Hospital District	217,843
Cariboo Ski Touring Club	1,500
Cariboo Stationers Ltd	3,792
Cariboo Steel Center	2,092
Cariboo Tourist Assn	61,065
Cariboo Towing & Auto Parts	2,147
Cariboo Travel (Williams Lake) Ltd	1,430
Cariboo Travel Service (Quesnel)	2,654
Cariboo Travel Service (1979) Ltd	2,544
Cariboo Tribal Council	6,423
Cariboo Union Board Of Health	1,908
Cariboo Washboard Co	510
Cariboo West Stages Ltd	20,360
Cariboo-Chilcotin Removal Services	915
Cariboo-Chilcotin School District 27	30,109,722
Cariboo-Thompson Nicola Library System	814,962
Carinas Cosmetics	1,280
Carkner, M	546
Carkner, W	58,635
Carlberg Jackson Partners	35,000
Carle, J S	2,600
Carley Logging Ltd	617
Carlick, S	700
Carlin Ltd, R J	18,914
Carline Muffler	1,731
Carling Okeefes Daily Old Stockers Broomball Club	1,500
Carlos Trucking	3,168
Carls Drugs Ltd	71,983
Carls Farm	1,000
Carls Golf Shop	1,625
Carlsbad Private Hospital	810,700
Carlson Construction Ltd, G W	145,432
Carlson Equipment	621
Carlson Stores Ltd	1,123
Carlson, A B	46,888
Carlson, C	41,244
Carlson, E H	700
Carlson, G	16,182
Carlson, M R	6,788
Carlson, S G	32,236
Carlsons Big O Tire Store	1,149
Carlton Lodge Ltd	815,543
Carlton Private Hospital	1,097,540
Carm-Ron Holdings	1,957
Carmac Custom Auto Inc	2,140
Carmac Diesel Ltd	11,123
Carman Educational Associates Ltd	14,042
Carmar Supplies Ltd	6,303
Carmel Commercial & Industrial Corp	956
Carmelles Restaurant	1,032
Carmi Motel Ltd	704
Carmichael Paint Centre	2,603
Carmichael Tree Service Ltd	1,200
Carmichael, A	2,240
Carnarvon Community School Daycare	21,853
Carnarvon Out Of School Care	5,708
Carnco Sales	7,826
Carnegie, M	2,407
Carnell, T G	9,489
Carnes Creek Construction Co Ltd	119,849
Carney Ltd, O G	56,830
Carney, M	1,050
Carnic Holdings Ltd	94,657
Carolea Enterprises	6,024
Carolin Mines Ltd	3,164
Carolina Laboratories Ltd	1,145
Carols Homestyle Perogies Ltd	18,885
Caron Restaurants Ltd	3,300
Carousel Playschool	548
Carousel Theatre Society	42,484
Carpenter-Jackson Ltd	579
Carpenter-Lather Joint Advisory & Apprenticeship Committee	23,855
Carpenter, B	4,965
Carpenter, M	3,936
Carpentry Apprenticeship Joint Board Of B C	72,723
Carpers Mobile Transport (1975) Ltd	10,299
Carpet Bowling Association Of B C	2,925
Carpet Craft	8,215
Carr Mclean	2,038
Carr Pontiac Buick G M C Ltd, Don	850
Carr Sand & Gravel Delivery Ltd	606
Carr-Harris & Co	5,376
Carr, C	6,297
Carr, F O	5,814
Carr, J	926
Carr, J A	690
Carr, J, Dr	978
Carrat, C	1,732
Carrie, G M	1,554
Carrier Automotive Ltd	571
Carrier Lace	4,862

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Carrier Lumber Ltd	27,696
Carrier Recreation Commission	1,500
Carrington, R S & S	66,950
Carroll-Hatch (International) Ltd	71,908
Carrolls Canadian Metals Ltd	8,560
Carrousel Enterprises Ltd	704
Carry On World Travel	3,324
Carrying Industries (B C) Ltd	4,763
Carson Stationery & Printing Ltd	2,775
Carson, D	3,871
Carson, E	3,067
Carson, W	10,746
Carsons Corner	1,245
Carsons Midnite Drugs	106,093
Carswell Co Ltd	79,256
Carswell Legal Publications	128,400
Carswell, P	4,702
Carten, J F	4,640
Carter, D R & C R	653
Carter & Gow Ltd	1,890
Carter & Son Contracting	18,725
Carter Car	570
Carter Communications Ltd	1,348
Carter G M	2,567
Carter Pontiac Buick Gmc Ltd, Greg	3,826
Carter Pontiac Buick Ltd	665
Carter, D	2,128
Carter, F	1,160
Carter, J	27,166
Carter, J H	1,089
Carter, J, Dr	1,634
Carter, L R	645
Carter, N	31,924
Carters Of Salmon Arm Ltd	748
Carters Shoe Store & Repairs	650
Carthy, J M, Dr	840
Cartier House	709,178
Cartier Welding Ltd, Leo	3,550
Cartographic Services Inc	1,933
Cartwright Construction Ltd	1,054
Cartwright Jewellers Ltd	995
Cartwright Street Gallery	16,000
Cartwright, B	564
Cartwright, D	8,541
Carty, R K	1,107
Carvajal, E	718
Carvalho, S	690
Carver, H J	1,049
Caryall Books Ltd	764
Casa Loma Resort	2,010
Casadio & Son Holding Co Ltd	23,941
Cascade Auto Body Ltd	3,684
Cascade Contracting	8,916
Cascade Drugs Ltd	531
Cascade Glass Ltd	1,123
Cascade Imperial Mills Ltd	43,547
Cascade Industrial Supply Co Ltd	14,733
Cascade Masonry Centre Ltd	938
Cascade Turf Irrigation Ltd	3,184
Case Power & Equipment Ltd	2,573
Case Recon Industries Ltd	1,833
Case, H	8,825
Casey Jones Equipment Sales Ltd	634
Caseys Bakery Ltd	1,320
Cash Enterprises, Bill	13,217
Cashore, J M	4,393
Casorso, D W	1,580
Cass, H J	1,134
Cassady Insley Lasener & Burgess	24,472
Cassander Office Service	7,781
Cassel, G	1,475
Casselman Co Ltd	42,254
Casselman, C	2,070
Cassiar Hospital Society, The	412,943
Cassiar Public Library Assn	2,563
Cassiar Resources Ltd	31,192
Cassiar Secondary School	515
Cassidy Contracting Ltd	25,249
Cassidy, A	554
Cassidy, M	1,908
Casson Ford & Reesor	1,053
Cast-All Concrete Ltd	180,424
Castle Canada	1,420
Castle Concrete Ltd	6,067
Castle Industries Ltd	1,080
Castle, R	2,438
Castlegar & District Chamber Of Commerce	8,004
Castlegar & District Community Arts Council	4,495
Castlegar & District Homemakers Services Assn	301,791
Castlegar & District Hospital	2,935,613
Castlegar & District Public Library Assn	10,944
Castlegar Aquanauts Speed Swim Club	536
Castlegar Book Shop Inc, The	736
Castlegar Funeral Chapel	2,003
Castlegar Minor Hockey Assn	833
Castlegar News	3,778
Castlegar Savings Credit Union	3,040
Castlegar School District 9	9,751,491
Castlegar Turbo	1,890
Castonguay, S	7,001
Castro, F	1,200
Caswell & Co Ltd, I H	1,746
Caswell, R A	2,267
Cat Comfort	770
Cataline Elementary School	509
Catca Ventures Ltd	1,781
Cates & Sons Ltd, C H	5,996
Cates, R	643
Catherine Investments Ltd	25,999
Cathers, B	1,900
Catholic Charities Of The Archdiocese Of Vancouver	215,144
Catholic Community Services	77,242
Catholic Public Schools Archdiocese Of Vancouver	5,349,413
Catholic Public Schools Diocese Of Prince George	1,606,768
Catholic Public Schools Diocese Of Victoria	805,883
Catholic Public Schools Of Kamloops Diocese	262,103
Catholic Public Schools Of Nelson Diocese	789,945
Catholic Youth Activities Ltd	5,800
Catliff, J T	1,000
Cats Meow Daycare Centre	21,459
Cattermole Timber Ltd	69,818
Caunce, C	11,321
Causeway M & M Esso Service	11,731
Cavalier Industries Ltd	1,206
Cave Management Services	7,900
Cavell & Whistlers Drugs	2,227
Cavell Private Hospital, Edith	1,081,638
Cavell Tire Sales Ltd	10,717
Caveman Products Ltd	628
Cavill, P	7,762
Cawleys Sawmill Ltd	22,586
Cawsey, B	13,037
Cawston, J B	3,474
Cayoosh Mountain Co-Op	5,948
Cazes & Heppner Forest Service Ltd	7,392
Cazzador, M	8,400
Cba-Buckland & Taylor	1,658,651
Cci Products Ltd	672
Ceccon Trucking & Excavating	99,468
Cecil Lake Co-Operative Assn	688
Cecil Lake Livestock Assn	14,497
Cedar Cottage Adult Day Care	139,759
Cedar Cottage Dickens Neighbourhood Services	15,428
Cedar Cottage Kindergarten Neighbourhood Services	9,534
Cedar Cottage Neighbourhood House	718
Cedar Cottage Neighbourhood Services	5,125
Cedar Cottage Nursery Neighbourhood Services	5,267
Cedar Cottage Secord Neighbourhood Services	9,525
Cedar Cottage Selkirk Neighbourhood Services	17,073
Cedar Cottage Services To Seniors	502,869
Cedar Cottage Summer Neighbourhood Services	15,916
Cedar Crest Lands B C Ltd	11,124
Cedar Crest Society For Handicapped Persons	25,003
Cedar Day Care Centre	18,387
Cedar Day Care Society	10,999
Cedar Grove Baptist Church	1,255
Cedar Grove Nursery School & Day Care	11,390
Cedar Hill Stake & Lath	2,393
Cedar Inn	5,451
Cedar Lodge Motor Inn	4,191
Cedar Lodge Society	943,116
Cedar Recreation Centre	911
Cedar River Timber (1971) Co Ltd	59,459
Cedar Springs Recreation Ltd	819
Cedar Terrace Enterprises	7,707
Cedarbrooke Sawmill	40,051
Cedardale Dairy Ltd	1,040
Cedarland Tire Service Ltd	26,138
Cedaroof Canada Ltd	2,640
Cedars, The	512,320
Cedarview Lodge	588,805
Cedarwood Forest Products Inc	729
Cedarwood Motel	835
Cee-En Lumber Ltd	3,941
Celista Contracting Ltd	780
Celista Provincial Park Board	518
Celtic Distributors Ltd	523
Cenoka Disposals	697
Centaur Athletics Ltd	26,703
Centennial Continuing Education	667
Centennial Day Care Centre	33,558
Centennial Dredging & Sand Ltd	650,084
Centennial Golf	15,329
Centennial Home	100,483
Centennial Motor Hotel	7,408
Centennial Motor Inn & Trailer Court	597
Centennial Packers Ltd	7,039
Centennial Park Lodge	274,073
Centennial School	850
Centennial School Driver Education	1,800
Centennial Senior Secondary School	869
Center City Foods Ltd	1,384
Central Air & Hydraulics Ltd	1,290
Central Animal Hospital (1971) Ltd	663
Central Auto Parts	8,049
Central Barge Service Ltd	1,000
Central Builders Supply Ltd	15,088
Central Business Services	3,236
Central Care Home	1,698,815
Central Cariboo Cooperative Assn	932
Central City Mission	1,227,770
Central Coast Building Management	1,690
Central Coast Regional District	264,543
Central Coast Regional Hospital District	106,593
Central Coast School District 49	2,337,578
Central Datsun Ltd	1,015
Central Dental Lab	844
Central Department Store Ltd	9,074
Central Drug Store	760,537
Central Fleet Parts & Supplies Ltd	2,367
Central Foods Co Ltd	110,567
Central Fraser Valley Constituency	5,550
Central Fraser Valley Fair	112,250
Central Fraser Valley Homemakers Service Society	1,407,913
Central Fraser Valley Regional District	117,718
Central Fraser Valley Regional Hospital	69,659
Central Fraser Valley Union Board Of Health	1,015
Central Glass (Duncan) Ltd	544
Central Glass (Nanaimo) Ltd	3,110
Central Hardware (1977) Ltd	1,086
Central Holdings Ltd	9,117
Central Industrial Services Co Ltd	1,384
Central Installations Ltd	5,921
Central Interior Arts Society	15,000
Central Interior Communications Ltd	76,595
Central Interior Fire Protection Committee	1,147
Central Interior Highland Dancing Assn	1,383
Central Interior Meat Distributors Inc	2,241
Central Interior Radio Network	1,486
Central Interior Special Services To Children Society	126,297
Central Interior Transport	1,564
Central Interior Tribal Council	8,900
Central Interior Trucking Ltd	5,900
Central Island Arts Alliance	17,500
Central Junior Secondary School	582
Central Kootenay Regional Hospital District	465,397
Central Mountain Air Services Ltd	101,269
Central Native Fishermens Co-Operative	2,850
Central North Thompson Lions Club	20,242
Central Okanagan Child Care Resources Society	316,179
Central Okanagan Day Care Society	115,457
Central Okanagan Emergency Shelter Society	4,778
Central Okanagan Friendship Centre	11,646
Central Okanagan Health Care Society	151,227
Central Okanagan Indian Friendship	36,304
Central Okanagan Regional Hospital District	287,987
Central Okanagan School District 23	43,105,600
Central Okanagan Social Planning Society	66,327

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Central Okanagan Womens Emergency Shelter	65,870
Central Optical Ltd	8,670
Central Organization For Jewish Education	32,991
Central Park Lodge	1,445,792
Central Park Manor	518,008
Central Park Phermacy Ltd	89,033
Central Park Shell Service	4,740
Central Paving & Engineering Ltd	1,126,000
Central Pharmacy	279,433
Central Plaza Service Of P G Ltd	2,550
Central Power Systems Ltd	2,261
Central Presbyterian Church Out Of School Care	18,543
Central Reproduction & Engineering Supplies Ltd	11,574
Central Saanich Firemans Assn	11,969
Central Service	10,778
Central Sheet Metal Ltd	1,315
Central Sten-Ad Ltd	999
Central Technical Services Ltd	739
Central Tire Equipment & Supply Ltd	1,234
Central Uniform Rentals	18,657
Central Vancouver Island Community School	6,500
Central Vancouver Island Regional Arts Council	1,400
Central Vancouver Island Union Board Of Health	2,500
Centre City Texaco	1,788
Centre City Tire Centre Ltd	10,367
Centre Culturel Colombien	2,628
Centre Dining (1976) Ltd	1,016
Centre Educatif Et Culturel Inc	110,352
Centre For Resources Studies	9,648
Centron Business Equipment Ltd	840
Centurion Engineering Ltd	938
Centurion Truck Repair Ltd	8,112
Century Care Society	174,337
Century Excavating	6,832
Century Glass Ltd	3,824
Century Hardware Ltd	1,138
Century Optical Ltd	756
Century Pacific Foundry Ltd	1,440
Century Park Museum Assn	30,000
Century Plaza Travelodge, The	7,816
Century Plumbing & Heating Ltd	23,240
Century Press Ltd	1,339
Century Production Ltd	615
Century Sales & Controls Ltd	4,949
Century Towing Ltd	549
Century Ventures Ltd	11,604
Century 21 Baston Realty Ltd	1,500
Cercomm Electronics Ltd	34,072
Cerebral Palsy Association Of B C	1,013
Cerebral Palsy Association Of Fort St John & District Child Development Centre	318,437
Cerebral Palsy Association Of Lower Vancouver Island	772,402
Cerebral Palsy Sports Assn	3,200
Cerney, E	13,680
Certanium Alloys & Research Co	3,533
Certified General Accountants	1,288
Certified Legal Interpreters Of B C	48,616
Certified Welding & Machining	1,271
Cesco Electrical Supply Ltd	2,486
Ceska Geobotanical Research Co	2,500
Ceska, A, Dr	3,500
Ceska, O	511
Cessford, B W	941
Cessna Aircraft Co, The	11,076
Cewe Ltd, Jack	1,010,412
Cgr Consulting Services	2,700
Chabot & Levesque Logging Ltd	103,216
Chabot Contracting Ltd	8,843
Chabot Contracting Ltd, D	25,559
Chadbourn, J	23,790
Chadwick, B & R	8,853
Chadwick, A L, Dr	746
Chadwyck-Healey Ltd	1,906
Chain-Saw Rentals & Equipment Ltd	8,866
Chalet Chevrolet-Oldsmobile Ltd	4,263
Chalet Delicatessen Ltd	1,296
Chalke, F C R, Dr	30,114
Challenge Dynamics Enterprises Inc	1,290
Challenger Construction Ltd	9,548
Challier Display Industries Ltd	11,596
Chalmers United Church	1,225
Chalmers, H C D	1,500
Chamber Of Mines Of Eastern B C	4,000
Chamberlain & Guinn	719
Chamberlain, F K	920
Chamberlain, J	4,198
Chamberlain, P	600
Chamberlain, U	8,038
Chamberlin Family Care Home	4,836
Chambers Olson Ltd	835
Chambers Trucking Ltd, D C T	6,512
Chambers, A E	525
Chambers, C H	3,600
Chambers, D	1,050
Chambers, D	926
Chambers, R	1,438
Chamco Engineering Sales Ltd	821
Champion Construction	12,739
Champion Construction Equipment Rentals Ltd	1,984
Champion Cycles Inc	1,365
Champion Distributors Ltd	1,312
Champion Sports Ltd	8,862
Champlain Height Citizen Gingerbread House	19,341
Champlain Height Citizen Society	2,626
Champlain Heights Out-Of-School Care	17,017
Champlain Ltd	1,109
Champlain Villa Daycare	49,196
Chan, A A	8,000
Chan, A S Y, Dr	858
Chan, C F Y	1,306
Chan, G F W	975
Chan, K H, Dr	837
Chan, K S, Dr	1,120
Chan, R Y, Dr	723
Chan, S C, Dr	519
Chan, Y W	3,890
Chandler Memorials Ltd, W R	618
Chang & Yang	1,155
Chang, G	875
Chang, N F	664
Chang, S	4,793
Changing Images Productions Ltd	20,140
Chanin, D K	1,226
Channel Cats Houseboat Manufacturing	10,129
Channel One Video Corp	14,508
Chanor Truck Repairs Ltd	573
Chant Logging	637
Chantar Trucking Ltd	2,283
Chantecler Restaurant	973
Chapel Of Memories Funeral Directors	12,107
Chapman & Associates, R	2,081
Chapman & Co	770
Chapman Agencies Ltd	2,193
Chapman Chapman & Martin	8,424
Chapman Industries Ltd	52,105
Chapman-Symons Printing & Die Works Ltd	37,338
Chapman, A	3,078
Chapman, B	12,518
Chapman, B R	15,675
Chapman, C A	720
Chapman, D	8,662
Chapman, E	2,841
Chapman, L	700
Chapman, L R	1,125
Chapman, M	19,747
Chapman, P	2,259
Chapman, P W	586
Chapman, T	12,359
Chapman, W W	7,579
Chappell, W A	690
Chappelle Advertising	4,913
Chappies Grading Ltd	604
Chaput Logging Ltd	92,516
Chaput Sand & Gravel	10,481
Char-Bill Holsteins Ltd	1,000
Charlebois, W A	2,674
Charles Farm	1,295
Charles, A	788
Charles, B	700
Charles, M	700
Charles, R	700
Charles, S M	700
Charlesworth Construction	2,820
Charleyboy, J	700
Charleyboy, R	8,400
Charlford House Society For Women	76,637
Charlie	884
Charlie Brown Daycare	19,123
Charlie Lake Community Club	14,899
Charlie, F A	700
Charlie, K	700
Charlie, R	700
Charlies Fruit Stand	1,152
Charlisle Clothiers Ltd	1,727
Charlotte Island Tires Ltd	7,107
Charlton Co Ltd, M D	20,568
Charman Pacific Realty Ltd	1,350
Charnley, W	1,900
Charnwood Acres	1,000
Chartered Accountants Students Association Of Ontario	847
Charters, I	1,400
Chartier, A & S	4,347
Chartrand, C	2,243
Chartrand, H	5,287
Chartwell Estates	4,793
Chase & District Chamber Of Commerce	6,502
Chase & District Fish & Game Club	600
Chase Bakery	1,603
Chase Building Supplies Ltd	1,041
Chase Econometrics Canada	16,902
Chase Manhattan Bank Of Canada	185,849
Chase Manhattan Bank, The	4,043
Chase Manhattan Leasing Canada Ltd	220,413
Chase Optical Co	4,414
Chase Tire Ltd	1,377
Chase Veterinary Hospital Ltd	746
Chateau Contracting Ltd	12,343
Chateau Granville	18,904
Chateau Victoria	17,078
Chater, V	3,000
Chatha, S	541
Chatham Day Care Centre	20,838
Chatham Steel (Northern) Ltd	9,832
Chatham Steel Ltd	60,202
Chatten, R E	7,471
Chatterson, J	729
Chatterton, G L	31,162
Chatton, A C	4,424
Chatwin Motors Ltd	5,507
Chatwin, R G, Dr	1,120
Chauntaluf	6,349
Chautauqua Oil Ltd	10,143
Chave, M, Mrs	8,540
Cheam Millwork Ltd & Kelowna & District Credit Union	14,914
Cheam Sports & Recreations Ltd	1,567
Chechik, C	3,257
Chee, V	535
Cheekeye Equipment	4,826
Cheekye Stables Ltd	616
Cheever, G, Dr	705
Cheever, J, Dr	712
Cheevers, L S, Dr	13,473
Chef Ready Foods Ltd	2,570
Cheffins, R I	1,525
Chefpack Service Ltd	11,122
Chehalis Indian Homemakers Club	8,300
Chelco Industries Ltd	1,767
Chelor Construction	3,312
Chelsea Sales Ltd	1,364
Chem-Security Ltd	18,759
Chemainus Cleaning Centre (1981)	940
Chemainus Fire Department	860
Chemainus General Hospital	1,352,280
Chemainus Properties Ltd	6,268
Chemainus Towing Co Ltd	1,690
Chemainus-Crofton Chamber Of Commerce	3,226
Chemetrics Inc	577
Chemex Labs (Alberta) Ltd	1,675
Chemex Labs Ltd	794
Chemise Empire Ltee	93,868
Chemonics Industries (Canada) Ltd	706,271
Chemplex Industries Inc	1,207
Chen, C C J, Dr	584
Chen, S	880
Chen, W H, Dr	859
Chen, W T, Dr	11,101
Chena Swim Club	10,571
Cheng Architect, J K M	990
Cheng, D, Dr	2,225
Chenowith, R	950
Cherbo, M	707
Chernenko, W F	10,284
Chernoff, D	3,485
Cherokee Construction	13,774
Cherokee Resort Ltd	800
Cherokee Resources Ltd	64,714
Cherry Berry Bin	720
Cherry Creek Ranch (1978) & Equestrian Centre	4,112
Cherry Creek Transport Ltd	4,579

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Cherry Creek Waterworks District	16,525
Cherry Doors Ltd	1,794
Cherry Doors Rest Home	1,307
Cherry Ford Sales (1981) Ltd	59,617
Cherry Hill Ranch	588
Cherry Lane Fruit Farm	2,038
Cherry, L	578
Cherry, T	3,067
Chertkow Walley Mcdiarmid	3,356
Cherwood Farms	1,700
Chesebrough Ponds Canada Ltd	1,135
Cheslatta Indian Band	8,050
Chesley Logging Ltd	4,440
Chesman, J M	540
Chesterfield House Society	160,300
Chestnut, H W, Dr	45,055
Chetty, K, Dr	686
Chetwynd & District General Hospital	1,162,326
Chetwynd & District Rod & Gun Club	2,170
Chetwynd Area Community Resources Society	142,510
Chetwynd Argo Sales	530
Chetwynd Auto Wreckers	2,187
Chetwynd Chain Saw Sales & Service	610
Chetwynd Chamber Of Commerce	6,451
Chetwynd Community Arts Council Society	1,775
Chetwynd Department Store Ltd	1,908
Chetwynd Development Ltd	8,670
Chetwynd Foods Ltd	885
Chetwynd Forest Industries Ltd	4,213
Chetwynd Home Hardware	2,295
Chetwynd Motors (1970) Ltd	6,617
Chetwynd Petroleums Ltd	1,705
Chetwynd Pharmacy	7,111
Chetwynd Pioneer, The	1,941
Chetwynd Public Library Assn	12,253
Chetwynd Publishing Ltd	1,370
Chetwynd Redi Mix Ltd	49,727
Chetwynd Senior Citizens Housing Society	103,838
Chetwynd Ski Club	13,015
Chetwynd Veterinary Clinic	780
Cheveldave, A	1,950
Chevron Asphalt Ltd	852,014
Chevron Canada Ltd	4,197,820
Chevron Car Care Centre	677
Chew Excavating Ltd	1,180
Chew, E	9,554
Chews Tv & Stereo Ltd	18,382
Cheyne, R	2,500
Chez Madeline Guest House	78,555
Chez Michel Restaurant	2,498
Chiang Farm, T	944
Chiang, S K T, Dr	1,190
Chiang, T P, Dr	589
Chicago Ski Show Co	630
Chicalo Young & Associates	5,564
Chicken Kitchen	920
Chicken Village	678
Chicks Construction	4,115
Chicoine Trucking, Adrien	28,234
Chief & Pos Assn	24,249
Chiefs Hockey Club	531
Chieftain Autoparts Inc	11,633
Chieftain Rent-A-Truck	3,267
Chikowski, M	1,350
Chilako Valley Sod & Landscaping Ltd	4,863
Chilancoh Ranch Ltd	4,888
Chilanko Forks Store	2,457
Chilcotin Cariboo Aviation Ltd	72,211
Chilcotin Esso	1,602
Chilcotin Excavating	26,438
Chilcotin Hotel	724
Chilcotin Lodge	2,495
Chilcotin Re-Builders Ltd	1,278
Child Care Society For The East Kootenay	74,602
Child Center, The	2,511
Child Day Care Program	10,407,590
Child Development Centre	12,636
Child Study Centre	9,075
Children Of Takiya Dance Group	1,350
Children Of The Carrior Nation Club	5,000
Childrens Aid Society Kawartha Haliburton	18,725
Childrens Aid Society Of Central Manitoba	7,786
Childrens Aid Society Of Hamilton-Wentworth	8,435
Childrens Aid Society Of Metropolitan Toronto	23,688

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Childrens Aid Society Of Ottawa	3,553
Childrens Aid Society Of The County Of Simcoe	2,617
Childrens Aid Society Of The District Of Thunder Bay	12,283
Childrens Aid Society Of The Regional Municipality of Halton	10,013
Childrens Aid Society Of The United	22,575
Childrens Book Centre, The	2,500
Childrens Challenge Daycare Inc	24,432
Childrens Foundation-Esther Irwin Home	5,632
Childrens Foundation-Hilltop House	404,666
Childrens Foundation, The	1,126,088
Childrens Hospital	32,937,220
Childrens House	17,097
Childrens International Summer Village	3,500
Childrens Jubilee Summer Camp Assn	42,968
Childrens Place	8,914
Childrens World Preschool & Day Care	47,450
Childs Place At St Johns, The	38,389
Childs, J E	1,380
Chillibowl Lanes Ltd	502
Chilliwack & District Opportunity Workshop	60,192
Chilliwack Aviation Ltd	100,193
Chilliwack Cablenet	957
Chilliwack Chamber Of Commerce	16,781
Chilliwack Christian School Society	58,717
Chilliwack Collision & Painting Ltd	2,307
Chilliwack Community Arts Council	8,460
Chilliwack Community Services	171,352
Chilliwack Community Services Society	169,299
Chilliwack Constituency Secretarial Services	7,251
Chilliwack Creative Centre	1,426
Chilliwack Datsun Inc	1,344
Chilliwack Delivery Moving & Storage (1976) Ltd	11,592
Chilliwack Developmental Preschool Society	34,293
Chilliwack Esso Service	543
Chilliwack Festival Concert Society	875
Chilliwack General Hospital	13,404,452
Chilliwack Home Aides	54,991
Chilliwack Homemaker Service	6,312
Chilliwack Homemakers Service Society	963,800
Chilliwack Intermediate Care Boarding Home	8,071
Chilliwack Milk Maid	1,100
Chilliwack Museum & Historical Society	17,729
Chilliwack Parks & Recreation Committee	2,762
Chilliwack Progress Ltd, The	3,831
Chilliwack Recycling Assn	1,268
Chilliwack Rent-All Centre (1977) Ltd	1,056
Chilliwack School District 33	21,404,521
Chilliwack Senior Veterans Society	65,687
Chilliwack Tire Ltd	3,481
Chilliwack Toyota Ltd	2,153
Chilliwack Valley Historical Society	3,399
Chilliwack Victim Reparation Society	2,000
Chilliwack YM-YWCA After School Activity Centre	1,078
Chilo Transport Ltd	3,842
Chilvers/Lam	845
Chimmer, G	3,325
Chimo Building Centre	1,088
Chimo Marine Co Ltd	1,682
Chimo Personal Distress Intervention Service In Richmond	106,302
Chimo Richmond Crisis Centre	4,344
Chin, R	550
Chinese Canadian Soccer Assn	4,982
Chinese Canadian Society	5,317
Chinese Times, The	600
Chinese United Church Day Care Centre	24,524
Chinner Trucking, G	34,705
Chinook Refrigeration & Air Conditioning Ltd	1,214
Chinook Sales Ltd	1,820
Chipman Inc	1,180
Chisholm, E	889
Chisholm, R D	4,671
Chisholm, S	19,254
Chiulli, D	945
Chloride Canadian Battery Corp Ltd	1,332
Choi, P P	1,051

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Choiceland Concrete Pumping Ltd	4,138
Chop Suey Garden Restaurant	548
Choquer & Sons Machine & Welding Ltd	1,049
Choquette, W T	16,000
Chore Trucking, Alex	10,215
Chore Trucking, Charlie	5,933
Chouinard & Charlton	5,049
Chow Insurance Ltd, J W	1,060
Chow Optometrists	20,387
Chow, A K	6,090
Chow, L	1,546
Chow, L C	725
Chow, R, Dr	740
Chown Adult Day Care Centre	176,584
Choy, C	550
Chris Janitor Service Ltd	1,080
Chrisholme Society	563,685
Chrisjen Office Managers Ltd	1,070
Chrisjenn Ventures Ltd	1,526
Christ Church Cathedral Preschool	780
Christ Church Of China	560
Christensen Backhoe Service, J	4,539
Christensen General Merchants Ltd, A C	2,666
Christeasen Trucking, I	560
Christensen, G C	1,440
Christenson-Bellows Valvair Ltd	501
Christenson, J M, Dr	1,040
Christex Enterprises	1,369
Christiaanse, H	1,050
Christian Arab Community	1,014
Christian Book & Music Centre	625
Christian School Association Of New Westminster	213,949
Christian School Society Of Houston	56,921
Christian School Society Of Smithers &	185,777
Christian Trucking Ltd, T	17,164
Christian, T A	1,050
Christiansen, E	4,200
Christianson Pipe Ltd	208,411
Christianson, J	6,117
Christie & Associates, M C	1,995
Christie Group Ltd	6,888
Christie Nursery	3,860
Christie, D H	[illegible],620
Christie, H	9[illegible]1
Christie, W	1,050
Christina Burn-A-Box Ltd	15,000
Christopher House	36,162
Christopher Robin Daycare	35,051
Christopher Robin Preschool	1,367
Christopher, C	700
Christy, T G	1,023
Chromatographic Specialties Ltd	5,095
Chrysler Credit Canada Ltd	12,161
Chu Chua Agricultural Corp	137,144
Chu Chua Preschool Playschool	4,000
Chu, C S	1,402
Chu, F, Dr	632
Chu, M, Dr	1,404
Chu, W	4,716
Chubb Fire Security	5,219
Chubb Security Locksmiths	2,095
Chubb Security Safes	10,370
Chuck & Evs Hobbies & Crafts	1,247
Chucks Auto Supply Ltd	12,464
Chucks General Store	661
Chucks Western Wear (1980) Ltd	958
Chun, C	2,600
Chun, J T	1,500
Chung, L	1,200
Church Of Christ	655
Church Of Nazarene	10,000
Church Tire Ltd	693
Church, J	6,926
Churchill Tire Ltd	40,787
Churchill, H R	1,042
Churchill, J D	816
Churchs Fried Chicken Of Western Canada Ltd	2,451
Chutter Ranch Ltd	1,588
Chutter Recreations Ltd	4,286
Chwelos, N, Dr	967
Ciba-Geigy Canada Ltd	180,046
Cidel Moving & Storage (75) Ltd	7,234
Cigas Products Ltd	169,635
Cimolini, S J	1,053
Cincinnati Time Recorder Ltd	12,518
Cindys Daycare Centre	13,684
Cinecom Associates Ltd	48,000
Cinexsa Film Productions Ltd	2,761

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Cinnabar Contracting Ltd	17,769
Cinnabar Valley Farms	7,387
Circle B Mobile Home Towing Ltd	1,732
Circle C Investment Ltd	1,314
Circle Craft Co-Operative & Society	1,779
Circle Drugs	6,925
Circle Motors Ltd	1,557
Circle Square Ranch	690
Circle 13 Ranch Ltd	1,692
Circle 6 Ranch	2,208
Circuit Motor Co Ltd	1,179
Cirjak, K	7,383
Cirrus Resource Consultants Inc	75,608
Ciszek, G	16,926
Citadel General Assurance Co, The	2,201
Citation Saw & Marine	4,706
Citibank Leasing Canada Ltd	83,784
Citicorp Leasing Canada Ltd	40,462
Citicorp Leasing International Inc	1,068
Citizen, The	33,904
Citizens Advisory Board To Corrections	1,100
Citizens Development Fund	109,491
Citizens Trust Co	1,068
City Answering Service Inc	1,610
City Auto Service Ltd	21,423
City Brake & Wheel Ltd	5,659
City Building Supplies Ltd	8,965
City Centre Komfort Home	98,996
City Centre Motor Hotel	16,667
City Centre Stores Ltd	842
City Centre T V Sales & Rentals Ltd	996
City Data Service Ltd	630
City Esso Service	1,171
City Express Moving & Storage	14,076
City Films Distribution Ltd	1,366
City Glass & Windshield Shop Ltd	1,403
City Hall Child Care Over Three	3,206
City Hall Child Care Society	51,682
City Hall Child Care Under Three	6,923
City Hall News Stand	980
City Hall Texaco	3,424
City Lumber Sales & Services Ltd	593
City National Leasing Ltd	2,965
City Of Armstrong	334,611
City Of Blaine	4,076
City Of Calgary	19,094
City Of Castlegar	950,249
City Of Courtenay	1,047,021
City Of Cranbrook	2,541,998
City Of Dawson Creek	1,797,456
City Of Duncan	719,358
City Of Enderby	209,732
City Of Fernie	527,896
City Of Fort St John	1,363,424
City Of Grand Forks	508,740
City Of Greenwood	203,375
City Of Kamloops	9,022,313
City Of Kelowna	6,251,108
City Of Kimberley	1,246,629
City Of Langley	1,105,774
City Of Merritt	1,070,427
City Of Nanaimo	10,051,557
City Of Nelson	1,587,738
City Of New Westminster	2,339,266
City Of North Vancouver	1,784,559
City Of Penticton	1,770,330
City Of Port Alberni	2,491,608
City Of Port Coquitlam	1,938,247
City Of Port Moody	859,914
City Of Prince George	6,072,376
City Of Prince Rupert	1,394,509
City Of Quesnel	511,156
City Of Revelstoke	1,882,058
City Of Rossland	711,940
City Of Trail	818,107
City Of Vancouver	34,694,780
City Of Vancouver Youth Health Service	119,190
City Of Vernon	2,293,700
City Of Victoria	4,992,564
City Of Victoria Pipe Band	950
City Of White Rock	684,211
City Of Williams Lake	1,464,300
City Office Equipment (1976) Ltd	43,209
City Photo Centre Ltd	32,615
City Power Sweeping Ltd	10,767
City Shoes	548
City Stage Theatre Centre	40,250
City Transfer (1960) Ltd	85,688
City Wide Collision (1977) Ltd	3,458
Civic Esso Service	509
Civic Prescription Pharmacy	186,756

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Clair, A J	2,298
Claire Fabrics Inc	3,413
Clairmont Collision Ltd	7,196
Clampco Inc	1,772
Clanan Enterprises Ltd	2,169
Clandonald Logging Ltd	52,818
Clapham, R	6,800
Clapp, J R	723
Clappison, W	1,846
Clarck, Y	13,454
Clare Video Tec	1,985
Clare, G R	1,762
Clare, M	14,262
Clare, R H	1,725
Claremont Poultry Ltd	26,075
Clarence Hotel	807
Clarences Brake & Repair Ltd	1,962
Clares Excavating	586
Claret Pottery, Jean-Marie	1,225
Claridge Investments Ltd	42,938
Clarissa Guest Home	37,389
Clark & Associates Ltd, M G	27,000
Clark & Johnson	1,376
Clark Enterprises, George C	3,569
Clark Excavating	16,749
Clark Reefer Lines Ltd	26,082
Clark Wilson & Co	9,983
Clark-Mcglennon Associates Inc	8,725
Clark, A	1,383
Clark, B	568
Clark, J	11,123
Clark, J	8,272
Clark, J A	1,571
Clark, J A	8,416
Clark, M	5,721
Clark, M E, Dr	1,030
Clark, T C	2,645
Clarkdale Motors Ltd	1,504
Clarke & Eshleman Electrical Contractors	787
Clarke, E & P	21,863
Clarke Covell & Banks	24,839
Clarke Electric	7,050
Clarke Electrical Services, B	5,000
Clarke Irwin & Co Ltd	98,344
Clarke Ltd, H F	1,883
Clarke Ltd, M J	5,263
Clarke Mcrae	674
Clarke Presto Door Ltd	1,039
Clarke Simpkins Ltd	2,141
Clarke Transport Canada Inc	2,366
Clarke Trucking Ltd, Brian	7,639
Clarke, A J	540
Clarke, B	697
Clarke, J A, Dr	1,050
Clarke, J E	534
Clarke, J O S	5,775
Clarke, M E, Dr	4,860
Clarke, M F	6,242
Clarke, R D, Dr	521
Clarke, R S, Dr	12,467
Clarkes Building Supplies Ltd	2,822
Clarks Audio Visual Services Ltd	589
Clarks Locksmiths Ltd	1,500
Clarkson Co Ltd	591
Clarkson Gordon	110,069
Clarkson, A H	2,890
Claroth Enterprises Ltd	4,001
Clarricoates, J D	8,802
Classic Bookshops	794
Classic Engraving Ltd	9,940
Classic Homemakers Service	4,297
Classic Limousine Service	4,585
Classic Removal Service	15,139
Classic Vinyl Ltd	2,000
Claudes Radiator Service Ltd	1,582
Clauson Logging	4,579
Claxton, L G	13,000
Clay & Co	2,537
Clay & Son Ltd, Les	1,100
Clay Trucking, L	34,062
Clay, B	1,338
Clay, K	780
Clayburn Industries Ltd	2,199
Claymar Construction Ltd	712
Claymore Clothes (1982) Ltd	35,637
Claymore Equipment	2,467
Clayoquot Band Council	6,000
Clays Nurseries	633
Clayton Funeral Directors (1981) Ltd	10,974
Clayton Trucking, R	2,196
Clayton, M	1,208

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Cleanitizing	3,240
Cleanland Sweeping Ltd	89,233
Clear Communication Consultants Ltd	36,134
Clear Mind Enterprises	3,506
Clear Vision Optics Inc	8,706
Clearbrook Optical Ltd	2,306
Clearbrook Stock Farm	1,020
Clearview Horticultural Products	772
Clearwater & District Chamber Of Commerce	1,983
Clearwater Improvement District	68,777
Clearwater Secondary School	765
Clearwater Timber Products Ltd	24,505
Cleary Insurance Agencies Ltd	1,400
Cleary, B D	7,556
Clegg, A	700
Clein, L J, Dr	744
Clem Clemalutz Longhouse Committee	15,000
Clemas Construction Co Ltd, W R	26,804
Clement Crane & Dragline Ltd, M	2,720
Clement, A R	762
Clements Capital Corp	670
Clements Family Daycare	1,385
Clements, S	750
Clemmensen, E E	17,910
Clendening Johnston & Punnett	2,940
Clendenning, R	5,035
Cleough, L & D	622
Clermont Crane & Rigging Service Ltd	1,602
Clermont Terminals Ltd	1,520
Cleugh, J B	11,003
Cleveland, G	28,151
Clevette, R E	1,006
Cliffe Avenue Gulf	1,415
Clifford & Associates Ltd, R J	161,000
Clifford, M W	520
Clift, E	805
Clifton Hotel	10,200
Clifton Trucking, G	24,330
Clifton, B	40,981
Clifton, D	900
Clifton, L	700
Clifton, M E	5,000
Clifton, W R	1,620
Climatronics Corp	679
Climax Land Management Ltd	4,748
Climen Enterprises Ltd	720
Clinic Pharmacy Ltd	180,342
Clinton & District Cattlemens Assn	7,500
Clinton & District Chamber Of Commerce	3,017
Clinton & District Stock Assn	92,441
Clinton Building Centre	1,854
Clinton School Majorettes	706
Clinton Snow Jockey Club	9,326
Clinton, A	503
Clints Refrigeration & Heating	1,238
Cloarec, L	532
Clogg, N M	735
Close, A L	635
Close, D	2,106
Cloutier, L J	4,441
Clovelly Terrace Hospital Ltd	538,401
Clover Inn	1,478
Clover Valley Industries	1,104
Clovercraft Distributors Ltd	1,343
Clovercraft Mfg Ltd	656
Cloverdale Auto Metal Ltd	2,406
Cloverdale Auto Repair Centre	58,756
Cloverdale Brake & Wheel Ltd	1,040
Cloverdale Heights Day Care Centre	17,617
Cloverdale Honey	560
Cloverdale Lawn & Garden Equipment Ltd	1,402
Cloverdale Lettuce & Vegetable Co-operative	25,382
Cloverdale Lodge	66,377
Cloverdale Nursery School	564
Cloverdale Orange Fountain Ltd	1,472
Cloverdale Paint & Chemicals Ltd	24,650
Cloverdale Paint N Paper	1,691
Cloverdale Raceways	32,293
Cloverdale Service	1,474
Cloverdale Shell Service	783
Cloverdale Tire Service Ltd	9,978
Cloverleaf Trucking	43,461
Cloverpet Boarding Kennels	988
Clowers, R D	602
Clozza, A B	793
Club Cr Contracting	1,950
Club House Restaurant	1,100
Cluculz Lake Livestock Assn	25,230

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Cluculz Transport Ltd	4,749
Cluff, J H	114,784
Clynch Prostetic & Orthotic Laboratory Ltd	10,412
Clyne, R	26,054
Cncp Telecommunications	760,414
Cng Fuel Systems Ltd	4,551
Co-Operative College Of Canada	1,489
Co-Operative Overseas Market Development	1,875,829
Co-Ordinated Business Services	844
Co-Ordinated Developments Ltd	1,132
Coach House, The	8,014
Coaching Association Of Canada	2,305
Coachman Inn	2,268
Coachways System	1,048
Coady & Associates, C J, Dr	195,851
Coady, C J, Dr	12,006
Coal River Lodge Ltd	18,105
Coal River Maintenance Ltd	8,144
Coalmont Hotel	720
Coard Cartage	6,142
Coast Aggregates Ltd	126,103
Coast Agri Fertilizers Ltd	37,080
Coast Alberta Papers	117,625
Coast Automatic Transmissions Ltd	647
Coast Blind Co Ltd	630
Coast Catering Ltd	1,763
Coast Ceramics Ltd	1,348
Coast Cranberries Ltd	3,881
Coast Dieselec Ltd	3,101
Coast Ferries Ltd	6,608
Coast Fiber-Tek Products Ltd	2,235
Coast Foundation Society (1974)	1,628,686
Coast Grooving & Sawing Ltd	652
Coast Hudson Ltd	549
Coast Industrial Parts Ltd	10,112
Coast Industries	1,245
Coast Materials Handling Ltd	15,489
Coast Mountain Consulting	810
Coast Mountain Sports Ltd	1,873
Coast News	2,004
Coast Office Equipment Ltd	1,859
Coast Paint Supply Ltd	1,340
Coast Paving Ltd	20,175
Coast Range Guiding Inc	4,040
Coast Testing Ltd	9,136
Coast Thinning Co Ltd	58,576
Coast To Coast Advertising Ltd	3,198
Coast Tractor & Equipment Ltd	294,215
Coast Utility Services Ltd	38,270
Coast Valley Contracting Ltd	3,258
Coastal Bus Lines Ltd	11,932
Coastal Collision	632
Coastal Mountain Excavations Ltd	18,713
Coastal Propane Ltd	1,279
Coastal Sandblasting & Repairs	1,000
Coastal Silviculture Committee	960
Coastal Tires	7,296
Coastal Ventures Ltd	9,549
Coastline Shipping Ltd	650
Coates, D B, Dr	50,143
Coates, M	2,554
Coats, C	767
Coba Welding Supplies Ltd	2,217
Cobbett, A E	5,745
Cobble Hill Blasting	10,672
Cobble Hill Bulldozing	591
Cobble Hill Greenhouses	1,230
Cobble Hill Logging Ltd	1,913
Cobble Hill Market	560
Cobe Canada Ltd	63,050
Cobweb Parlor, The	1,780
Cochise Canoe Club	1,600
Cochran, H	1,000
Cochrane Electric	535
Cochrane Farm, Beverly	900
Cochrane, S	20,569
Cockcroft, M J	1,000
Cockfield Brown Inc	2,598
Cockfield Brown/Insight Advertising	16,292
Coco Contracting	1,513
Coddington, C	9,110
Code, G A	5,410
Code, J H	3,375
Cody, R	630
Coe Laboratories Inc	1,210
Coe Lumber & Building Supply (1971) Ltd	589
Coe, R	1,300
Coell, D R	49,769
Coffee Time Ltd	586

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Coffey Quinn & Barrow	17,365
Cog Management Services Ltd	605
Cogburn, N	15,981
Cohen Frost & Quon	4,517
Cohen, J G	1,333
Coho Industries Ltd	852
Coit Drapery Carpet & Upholstery Cleaners	692
Cokely Wire Rope Ltd	756
Colarch Enterprises Ltd	1,755
Colarch Garage Ltd, Albert	1,803
Colby, H	9,231
Cold Spring Books	704
Coldstream Auto Wreckers Ltd	2,299
Coldstream Motor Hotel	905
Coldstream Paving Ltd	75,622
Coldwater Improvement District	4,660
Coldwell Trucking, W J	2,332
Coldwell, K	6,239
Cole, B & B	3,675
Cole-Parmer Instrument Co	2,599
Cole-Van Transport Ltd	3,248
Cole, B	814
Cole, M	548
Cole, P	1,350
Colebrook Dyking District	158,399
Coleman & Associates, J U, Dr	721
Coleman & Co	33,836
Coleman Electric Ltd	2,170
Coleman Excavating Ltd	8,961
Coleman Lacroix Nesbitt Oshea Wright	7,642
Coleman Ranch	1,016
Coleman, J M B	31,665
Coleman, J R, Dr	739
Coleman, N	4,502
Coles Equipment Ltd	20,167
Coles Publishing Co Ltd	80,078
Coles, E M	18,203
Colgan Construction, Vern	29,576
Colgan, B	6,345
Colgate-Palmolive Canada	23,736
Coliseum Service	980
Colistro, P	1,738
Collectors Books & Comics	1,599
College Heights Band Fund	630
College Heights Secondary School	534
College Of American Pathologists	3,118
College Of Family Physicians Of Canada	65,787
College Of New Caledonia	13,719,328
College Of Pharmacists Of B C	3,163
College Of Physicians & Surgeons Of B C	3,204
College Place Hotel	2,988
College Printers Ltd	18,143
College Pro Painters Ltd	51,581
Collett, M S	1,285
Collett, W K	957
Colliar, J I	2,912
Collier Macmillan Canada Inc	9,691
Collier, R	17,834
Collin Septic Tank Service Ltd	1,507
Collings Trucking, L	4,589
Collingwood Drug Store	257,635
Collingwood Inn	1,318
Collingwood Sales Ltd	1,186
Collingwood, C A, Dr	535
Collins Divisions Rockwell International	516
Collins Mfg Co Ltd	54,439
Collins Publishers	22,153
Collins Sons & Co Canada Ltd, W	1,270
Collins Trucking, L	4,537
Collins, A	502
Collins, B	605
Collins, C	11,460
Collins, G	540
Collins, J	8,467
Collins, J A	534
Collins, M	903
Collins, R	26,056
Collinson Trucking	1,062
Collinson, S, Dr	2,616
Collis, R E	872
Collision Rebuilders	1,334
Colmer, G	1,320
Colonial Countertops	1,989
Colonial Hotel	2,095
Colonial Rest Home	96,464
Color Magic Painting Ltd	1,050
Color Your World Inc	7,787
Color-Tone Professional Photo Lab	587
Colorado Nurseries	1,080

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Colorific Photo Labs	3,464
Colorland Decorating Centre Ltd	1,366
Colquhoun, L	9,011
Colt Creek Trucking Ltd	50,842
Colter, C	13,781
Coltman, H	14,064
Colton Cleaning Services	900
Colucci, H	5,379
Columbia Airlines Ltd	27,014
Columbia Auto Service	2,134
Columbia Bakery Ltd	2,220
Columbia Battery Radiator & Marine Ltd	6,068
Columbia Bitulithic Ltd	6,309,050
Columbia Blacktop Ltd	74,381
Columbia Business Systems	1,430
Columbia Centre Society	3,565
Columbia Chevron	1,173
Columbia Chrome Industries Ltd	12,339
Columbia Concrete Products Ltd	270,463
Columbia Diving & Salvage Enterprises	590
Columbia Dodge (1967) Ltd	24,228
Columbia Electric Ltd	1,871
Columbia Electrocentre Ltd	86,178
Columbia Funeral Service Ltd	1,547
Columbia Glass (1972) Ltd	2,429
Columbia Hotel	6,498
Columbia Hotel Mens Fastball Club	3,000
Columbia Insulation Ltd	8,963
Columbia International Trucks Ltd	66,841
Columbia Kootenay Broadcasting Co Ltd	609
Columbia Lake Indian Band	82,961
Columbia Machinery & Equipment Ltd	804
Columbia Office Equipment	1,961
Columbia Pacific Group	14,047
Columbia Pest Control & Tree Service Ltd	784
Columbia Ready-Mix Ltd	28,425
Columbia Retreaders Ltd	10,668
Columbia River Paving Ltd	293,465
Columbia Safety Products Ltd	10,980
Columbia Sports & Marine (1981) Ltd	4,110
Columbia Tire (Sparwood) Ltd	542
Columbia Tire Ltd	52,729
Columbia Trailer Co Ltd	2,406
Columbia Travel Services Ltd	2,315
Columbia Typewriter Centre Ltd	659
Columbia Uniforms Ltd	2,685
Columbia University Press	623
Columbia Valley Arts Council	1,545
Columbia Valley Community Service Society	24,230
Columbia Valley Homemaker Service	102,516
Columbia Valley Juniors	607
Columbia Valley Rockies Hockey Club	1,274
Columbia Valley Simmintal	820
Columbia Valve & Fitting Co Ltd	3,897
Columbia View Lodge	1,255,087
Columbia View Lodge Adult Day Care	3,463
Columbia Water Wells Ltd	6,747
Columbia-Pacific Resources Group Ltd	24,522
Columbia-Shuswap Regional Hospital District	314,614
Columbian Centre Society	176,410
Columbian Co Ltd, The	24,377
Columbian House	15,117
Columbian 4 Rinks Ltd	1,731
Columbine Vineyards	1,261
Colwell Equipment Ltd	13,974
Colwell Systems Ltd	2,574
Colwell, W G	1,680
Colwood Color & Concrete Co	5,443
Colwood Electric	1,138
Colwood Fire Protection District	235,281
Colwood-Langford Auto Supply Ltd	5,793
Com-T Systems Ltd	2,386
Comac Communications Ltd	751
Combat Masters Enterprises Ltd	10,730
Combined Business Services Ltd	1,658
Combined Esquimalt Vic West View Royal Community Advisory Society	1,010
Combo Restaurant	26,652
Comcare Canada Ltd	580,979
Comco Distributors Ltd	552,056
Comco International Breeding Farms Ltd	2,660
Comeau Ecological Consultants Ltd	2,215
Comeau, G A	24,753
Comeau, P G	2,280
Comeaus Autobody Ltd	3,624
Comet Kiosk	990

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Comet Welding	1,036
Comfort Rest Home	33,400
Comfort Welding Ltd & Machine Shop	1,658
Cominco Engineering Services Ltd	252,440
Cominco Ltd	164,901
Command, H T	5,143
Commander Warehouse Equipment Ltd	55,941
Commercial Alloys Ltd	1,627
Commercial Crane	2,159
Commercial Electronics Ltd	56,238
Commercial Motors Ltd	5,061
Commercial Towel & Linen Supply Co	8,262
Commercial Trailer Rentals	1,310
Commercial Truck Co Ltd	2,309
Commissioner Teachers Pensions	103,210,207
Committee For Racial Justice	1,000
Commodore, B	700
Common Loaf Bake Shop	2,375
Commons, R	1,656
Commonwealth Agricultural Bureaux	2,738
Commonwealth Construction Co Ltd	2,493,994
Commonwealth Institute For Biological Control	15,200
Commonwealth Microfilm Library	4,932
Commonwealth Motors Ltd	776
Commonwealth Parliamentary Assn	14,617
Communications Concepts	1,550
Community Answering Service	2,309
Community Arts Council Alberni Valley	8,115
Community Arts Council Of Creston	2,100
Community Arts Council Of Fort St James	2,175
Community Arts Council Of Fort St John	4,975
Community Arts Council Of Kamloops	9,370
Community Arts Council Of Vancouver	44,035
Community Arts Council Of White Rock & District	7,180
Community Color Centre-Building Supply Ltd	649
Community Counselling Centre Assn	15,836
Community Drug Mart	44,901
Community Home	11,790
Community Homemaker Service Assn	4,491,255
Community Living Society	1,546,729
Community Medical Service Enderby	955
Community Options Society	41,791
Community Rentals & Equipment Ltd	2,064
Community Translation Service	1,522
Como Lake Enterprises Ltd	880
Como Lake Private Hospital	1,406,398
Como Village Service (Petro Canada)	576
Comor Supplies Ltd	22,707
Comox Bay Marina	6,693
Comox District Free Press	4,262
Comox Fire Protection District	46,000
Comox Golf Club	2,815
Comox Moving & Storage	14,362
Comox Recreation Commission	3,250
Comox Tugboats (1961) Ltd	900
Comox Valley Aquatic Club	537
Comox Valley Auto Electric Ltd	943
Comox Valley Child Development Assn	177,901
Comox Valley Child Development Centre	65,591
Comox Valley Childrens Day Care Society	66,546
Comox Valley Community Arts Council	6,220
Comox Valley Family Life Assn	98,867
Comox Valley Ford Sales Ltd	12,185
Comox Valley Group Home	276,053
Comox Valley Homemakers Service Society	552,717
Comox Valley Insurance Service Ltd	2,381
Comox Valley Ready Mix Ltd	3,923
Comox Valley Recovery Centre Society	59,108
Comox Valley Restaurants Ltd	3,282
Comox Valley Tree Spacing	19,907
Comox-Strathcona Regional Hospital District	401,529
Comox-Strathcona Youth Chance Society	83,042
Compact Vacuum Sales	8,056
Comprehensive Health Education Foundation	1,011
Comprehensive Human Service Development Corp	33,693
Comptec International Ltd	7,791
Compton, D	535
Compu-Consulting Of Alaska	20,947
Computech Consulting Canada Ltd	97,258
Computer Composition International	14,637
Computer Optical	1,706
Computerland	3,546
Computrex Centres Ltd	13,505
Computype Services	13,335
Comtek Datasystems Ltd	8,235
Con Castle Excavating	538
Con-Cote Distributors Ltd	2,214
Con-Rok (Canada)	6,878
Con-Temp Distributors Ltd	1,101
Conair Aviation Ltd	7,230,178
Conard, S G	18,794
Concept Computerized Signs Ltd	6,816
Concept Visual Projects Inc	44,096
Concord Inn	1,133
Condor Engineering Ltd	16,266
Condor Systems Ltd	10,992
Condrotte, A L	41,040
Cone-Heiden	26,170
Confederate Shake & Shingle Ltd	9,000
Conference Board Of Canada, The	48,400
Congressional Information Service Inc	11,777
Congressional Quarterly Inc	2,201
Conifer Management	2,535
Coniston Lodge	2,245
Conkey, T	3,000
Conley, M F	1,200
Connaghan & Association Ltd, C J	73,080
Connaissance Fabrics & Wall Covering Ltd	1,729
Connaty, G	1,060
Connaught Auto Sales Ltd	1,730
Connaught Investments Ltd	2,724
Connaught Laboratories Ltd	1,241,773
Connaught Management Ltd	2,208
Connaughton, H	20,100
Connection Drug Rehabilitation Society	280,678
Connell, G A	45,529
Conner, D	29,163
Conner, K	24,076
Connolly, A K, Dr	1,392
Connolly, J	1,199
Connolly, J D	12,789
Connon, J M	1,486
Connor Development Services Ltd	5,298
Connor, M D	1,782
Conrad Ltd, Ross	8,175
Conrad Transport Ltd	5,576
Conrad, D	1,400
Conroy & Arnold	13,516
Conroy Bros Holdings Ltd	583
Conroy Electrical Contracting, Terry	1,411
Conroy, A J	1,547
Consolidated Coatings Corp	17,596
Consolidated Equipment & Supply Co Ltd	15,749
Consolidated Forestry Ltd	19,633
Consolidated Freightways	2,741
Consolidated Grocers Kamloops Ltd	2,360
Consolidated Micrographics Of Canada Ltd	18,017
Consolidated-Bathurst Packaging Ltd	86,344
Constable, N	914
Constellation Mines Ltd	3,623
Constituency Services North Peace	14,200
Construction Aggregates Ltd	388,168
Construction Materials Ltd	543
Construction Specifications Canada	995
Construction West	1,950
Consultec Canada Ltd	37,348
Consulting Psychologists Press Inc	947
Consumers Association Of Canada	46,547
Contact Lens Associates	1,481
Contact Photographics	5,059
Contact Womens Group	1,000
Contacts Influential-Market Research	2,487
Contacts Pacific Services Inc	1,232
Contech Enterprises Ltd	7,312
Contest Trainings Corp	1,579
Conti Electronics Ltd	1,421
Continental Air Freight Ltd	2,840
Continental Bank Of Canada	7,750
Continental Barber Shop	960
Continental Cabinet & Furniture Co	509
Continental Explosives Ltd	276,128
Continental Traffic Signs (1973) Ltd	43,326
Continental Water Systems	900
Continentale Shirt Inc	3,405
Continuing Education	5,858
Continuing Education Project People Inc	800
Continuing Education School District 42	5,480
Continuing Legal Education Society Of	23,151
Contos Auto Collision Repairs Ltd	3,730
Contract Tire Ltd	580
Contract Welding & Machining	1,015
Control Data Canada Ltd	17,579
Control Data Institute	5,180
Conuma Excavating & Trucking Co Ltd	8,030
Convention & Show Services	2,663
Conventions Unlimited	18,495
Conward Enterprises Ltd	820
Conway Electric Ltd	1,281
Conway, J	51,677
Conway, P	2,140
Conyd, M	1,050
Cook Bryan & Hutton	1,283
Cook Logging Co Ltd, A	9,306
Cook Motors Ltd	4,900
Cook Roberts & Whittaker	25,890
Cook, D	13,584
Cook, G	4,154
Cook, L	1,723
Cook, M	14,730
Cook, T	2,054
Cook, W K	996
Cooke, A	2,345
Cooke, A J	1,200
Cooke, S	23,100
Cooks Ferry Indian Band	600
Cooks Ferry Indian Band Recreation Club	9,400
Cooks Market	1,673
Cooks Septic Tank Service	720
Cooks Trucking	3,722
Cookson Motors Ltd	14,813
Cool Aid Society Day Care	34,570
Cool North Refrigeration	3,359
Coolaire Aviation Ltd	525
Coolbaugh, H	12,076
Coolidge & Co Inc	901
Cools, W	1,080
Coombs Hobby Pensioners Assn	8,617
Cooney, A W	2,585
Coons, R	58,080
Cooper, D & A	75,149
Cooper, M & D	6,060
Cooper & Gibbard Electric Ltd	1,369
Cooper & Sons, L	2,863
Cooper Barging Service Ltd	162,205
Cooper Construction Ltd, E H	76,963
Cooper Enterprises Ltd	2,500
Cooper Holding Ltd, C	24,508
Cooper Laboratories Ltd	8,374
Cooper, A E	700
Cooper, A T	1,610
Cooper, D	787
Cooper, E H	42,404
Cooper, I	594
Cooper, J	26,700
Cooper, J R	8,350
Cooper, L	10,421
Cooper, L G F	16,510
Cooper, P	12,214
Cooper, R	15,873
Cooper, R D	504
Cooper, S C	1,610
Cooper, T H	609
Coopers	31,301
Coopers & Lybrand	171,987
Coopers-The Office People	39,276
Copas, D E, Dr	1,133
Cope, A & M	82,409
Cope & Martyn	3,107
Cope Management Services Ltd	960
Cope, M	104,043
Copland Signs	1,386
Copland, J	875
Copley Trucking, A	7,321
Coplin, T	1,000
Copp Clark Ltd	127,403
Copp Clark Pitman	94,775
Copp The Shoe Man	2,572
Copper Beach Estates Ltd	9,139
Copper Island Broadcasting Ltd	2,235
Copper Leaf Ranch	686
Copper River Contracting Ltd	36,252
Copper Studies Inc	2,607
Copper Tire	2,965
Copper Valley Mechanical Contractors Ltd	2,163
Copy Cat Graphics	9,299
Copytron	1,052,427
Copytron Management Ltd	3,626
Coqualeetza Education Training Centre	5,042

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Coquihalla Community Care Society	343,618
Coquihalla House	1,694
Coquitlam Chamber Of Commerce	13,666
Coquitlam Child Care Centre	11,711
Coquitlam Commonwealth Holding Society	8,100
Coquitlam Diesel Service Ltd	1,585
Coquitlam Dyking District	9,852
Coquitlam Excavating Ltd	70,457
Coquitlam Fine Arts Council	11,360
Coquitlam Imports Ltd	963
Coquitlam Intermediate Care Centre	1,224,356
Coquitlam Laundry	152,611
Coquitlam Plymouth Chrysler Ltd	20,142
Coquitlam Public Library	97,086
Coquitlam Sabres Soccer Club	5,027
Coquitlam Satellites Womens Ice Hockey	1,968
Coquitlam School District 43	56,511,327
Coquitlam Share Society	1,323,022
Coquitlam Taxi (1977) Ltd	5,459
Coquitlam Towing & Storage Co Ltd	3,149
Coquitlam Womens Emergency Crisis Shelter	98,426
Cora Excavating Ltd, A	798
Coral Beach Motel	601
Coral Sales Co	38,974
Coral Sands Motel Ltd	687
Corann Farm	1,220
Corbeil, R C	4,914
Corbett Office Equipment Ltd	3,067
Corbett, J D	682
Corbett, N E, Dr	9,050
Corbett, S	925
Corcoran Construction, J	8,956
Corcoran, J	10,811
Corder, G S	1,543
Cordova House	691,152
Cordova Rooms	3,413
Cordova Ventures Ltd	20,474
Core-Mark International Distributors Ltd	9,741
Corea & Mcdonald Ltd	2,762
Corea, R	2,000
Cork, E, Dr	2,196
Corkery, B	713
Corkis Soup & Sandwich Shop	1,439
Corley Contracting, Robert	33,491
Cormack, M	1,303
Corman, S	1,089
Cormier, M, Mrs	8,579
Corminboeuf, J	48,348
Cormorant Elementary School	633
Cormorant Island Receiving Home Society	3,780
Cornell Chevrolet Oldsmobile Ltd	56,777
Cornell Travel Centre	1,921
Cornell, S	5,395
Corner House	113,357
Corner Meadows Farm	1,000
Corner Store Planning	7,631
Cornerstone Planning Group Ltd	35,487
Corning Drugs	209,438
Cornish Trucking Ltd, D W	44,982
Cornish, D R	818
Cornish, K J	15,051
Cornwell, G, Dr	5,870
Corohan Plastics Ltd	3,905
Coroners Hearings, Jurors & Witnesses Pay	57,303
Coronet Instructional Media Ltd	6,231
Corporate Communications Ltd	1,000
Corpus Information Services Ltd	13,542
Corpus Publishers Services Ltd	2,613
Corrado, R	2,666
Corrigall Bulldozing Ltd, D	23,516
Corrigan Bernardino Dorman & Baker	29,912
Corriveau, L E	2,858
Corriveau, M	84,825
Corriveau, R	1,035
Corrosion Service Co Ltd	21,955
Corsi, A	7,838
Cortes Bay Marina Corp	1,600
Cortes Island Playschool	1,058
Corthell, D	12,411
Cory Canada Inc	6,991
Cosburn Karen & Co	22,106
Coseka Resources Ltd	169,020
Cosens, A S	1,624
Cosh, C	1,050
Cosmopolitan Club Of Victoria	26,614
Cosmopolitan Inn	1,330

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Costello, P	16,931
Coster, D M	8,640
Cosulich, J A	5,808
Cote, A	12,598
Cote, G	1,920
Cottage Industries	560
Cotter, I & K	600
Cotter Wildlife Productions	1,146
Cotter, J M	8,875
Cotton Tail Ranch	884
Cotton, H B	5,675
Cottonwood Auto Body	676
Cottonwood Creek Logging Ltd	2,733
Cottonwood Spring Hereford Ranch	2,455
Cottrell Forwarding Co Ltd	508
Cougar Air Inc	22,927
Cougar Custom Boats & Equipment Ltd	750
Cougar Equipment Ltd	8,109
Cougar Industrial Ltd	5,698
Coughlin, S	539
Couldwell, P B	50,732
Coulpier, R	17,832
Coulson Prescott Logging Ltd	4,032
Coulson, J C	518
Coulter Electronics Of Canada Ltd	7,620
Coulter Firewood Products	28,899
Coumont, R R	23,569
Council For Canadian Unity, The	25,575
Council For Exceptional Children, The	1,030
Council For Leadership In Educational Administration	4,386
Council Of Forest Industries Of B C	5,234
Council Of Ministers Education Canada	136,425
Country Cabs	1,050
Country Camping Centre (1981)	824
Country Candies	1,488
Country Cleaners	1,152
Country Color Labs Ltd	525
Country Day Care Centre	17,614
Country Garden Ltd	732
Country Glass	7,282
Country Inns	1,220
Country Kitchen	1,868
Country Kitchen Cafe & Motel	1,056
Country Life In B C	1,362
Country Optical	18,194
Country Squire Inn	1,894
Country Squire Retirement Villa	178,621
Country Store	581
Country Style Fruit Stand	1,874
Country Tree Service Ltd	640
Country-Wide Printing & Stationery Ltd	2,236
Countryline Greenhouses & Farm	1,148
Coupland, M A	1,655
Courchene, L	3,633
Cournoyer, S	2,474
Courser, L C	6,544
Court, R A	2,139
Courtenay & District Fish & Game Protection Assn	7,144
Courtenay After School	1,644
Courtenay Air Park	6,000
Courtenay Auto Supply Ltd	1,935
Courtenay Bottle Depot	1,170
Courtenay Cement Work & Paving	680
Courtenay Chrysler Plymouth Sales (1970) Ltd	4,720
Courtenay Drug Co Ltd	91,396
Courtenay Electronics Ltd	544
Courtenay Fire Protection District	115,610
Courtenay Glass Ltd	1,607
Courtenay Hardware Ltd	1,813
Courtenay Junior Secondary School	706
Courtenay Lumber	4,851
Courtenay Recreation Assn	3,130
Courtenay School District 71	21,841,507
Courtenay Town Pump	1,511
Courtenay Youth Music Centre	25,581
Courtenay Youth Music Society	106,738
Courtenay-Comox Chamber Of Commerce	14,505
Courtenay-Comox Travel Service Ltd	2,470
Courtesy Chevrolet	3,793
Courtesy Construction	29,462
Courtesy Glass	2,548
Courtin, N	550
Courtney Agencies Ltd	2,217
Courtney Bros Sawmills Ltd	3,681
Courtoreille, B A	1,900
Courtyard Inn	12,226
Couser, J F	750
Cousins, C A	2,289

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Coutlee, G	28,103
Coutts Library Services Ltd, John	20,092
Coutts, S L	2,217
Couture, B	3,000
Coval Air Ltd	74,397
Cove Canoe Rentals	2,040
Cove Lumber & Building Materials	792
Cove Yachts Ltd	573
Cove-Dixon & Co Ltd	1,500
Covenant Enterprises Ltd	900
Covington & Burling	12,600
Cowan Office Supplies Ltd	5,800
Cowan, D	1,133
Cowan, R	3,489
Coward, T A, Dr	503
Cowboys Hockey Club	515
Cowell, D R	20,635
Cowen, D	2,265
Cowichan Bay Anchor Marine Ltd	523
Cowichan Bay Improvement District	140,813
Cowichan Collision Ltd	1,241
Cowichan Community Centre	3,187
Cowichan District Hospital	10,897,389
Cowichan Exhibition Assn	650
Cowichan Family Life Assn. Homemakers	746,110
Cowichan Family Life Assn	166,215
Cowichan Farm Supply Inc	623
Cowichan Golf & Country Club	3,684
Cowichan Historical Society	2,377
Cowichan Hydraulic Equipment Service & Supply Ltd	6,906
Cowichan Indian Band	13,073
Cowichan Lake District Chamber Of Commerce	1,583
Cowichan Lake District Community Activity & Resource Centre	54,451
Cowichan Leader	2,941
Cowichan Lodge	1,129,497
Cowichan Lodge Adult Day Care Centre	27,421
Cowichan Mothers Co-Op	2,508
Cowichan News, The	1,436
Cowichan Opportunity Centre	1,177
Cowichan Pre-School	725
Cowichan Radiators	1,092
Cowichan Rape Assault Centre	21,644
Cowichan Rentals Ltd	4,764
Cowichan School District 65	22,252,196
Cowichan Symphony Society	4,842
Cowichan Terrazzo & Ceramic Tile Ltd	30,000
Cowichan Valley Arts Council	4,650
Cowichan Valley Demonstration Forest Action Group	25,315
Cowichan Valley Electric Ltd	15,533
Cowichan Valley Inn	2,686
Cowichan Valley Office Supplies Ltd	1,457
Cowichan Valley Regional District Activity Centre	28,149
Cowichan Valley Regional District	2,358,265
Cowichan Valley Regional Hospital	236,212
Cowichan Valley Telecom	533
Cowichan Valley Tree Topping	1,365
Cowichan Valley Volunteer Society	43,396
Cowie Machine (1961) Ltd	9,349
Cowley Sales Ltd, G	18,182
Cownden Broadcast Productions, W	11,000
Cox Drilling & Blasting Co Ltd	11,410
Cox Mens Wear & Shoes, Rex	2,955
Cox Services Ltd, Brian D	11,147
Cox Taylor & Bryant	7,296
Cox Trucking, Dave	22,956
Cox, B	510
Cox, B J	1,140
Cox, D N	658
Cox, J R	1,050
Cox, K	808
Cox, R	2,852
Cox, W	655
Coxs Mobile Auto Services	4,908
Coyote Transport Ltd	84,114
Coyote Valley Organic Farms Ltd	2,000
Cozy Corner Nursery	1,450
Crabb, H J	17,047
Crabtree, N L, Dr	1,073
Crackers Daycare Childrens Centre	3,817
Cracknell, S	603
Craddock Ford Mercury Sales Ltd	6,470
Cradle Haven Baby Care Ltd	252,481
Cradle Pictures	1,867
Craft Connoisseur, The	705
Craft Ltd, T F	1,003
Craft Moving & Storage Ltd	2,638

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Craft, J P, Dr	733
Craftmaster Trimmers Ltd	1,903
Craftsman Collision Ltd	1,809
Craftsman Recreations Ltd	1,680
Craftsmens Association Of B C	20,750
Craig, D	1,810
Craig, J	14,573
Craig, J	755
Craig, P	34,274
Craig, R	1,085
Craigdarroch Rest Home	47,813
Craigend Rest Home	48,489
Craigflower Parents Auxiliary	750
Craigs Comfort Shoes	1,168
Craigue, B	21,648
Craik Trucking Ltd, S	25,272
Craik, S	2,219
Crain Inc, R L	286,021
Cramer Engineering Ltd	1,175
Cramer, W L	17,211
Crampton & Brown	25,976
Cran, G	21,332
Cran, G	10,508
Cranberry Fire Protection District	7,300
Cranberry Motor Inn	831
Cranberry River Contracting	6,624
Cranbrook & District Arts Council	5,960
Cranbrook & District Hospital	7,050,650
Cranbrook Archives Museum & Landmark Foundation	9,810
Cranbrook Auto Parts (1978) Ltd	12,933
Cranbrook Bantam Eagles Representative Team	777
Cranbrook Casting Repairs Ltd	2,175
Cranbrook Chamber Of Commerce	13,257
Cranbrook Daily Townsman	3,746
Cranbrook Engine Rebuilders Ltd	5,149
Cranbrook Fresh Air Fireplaces	649
Cranbrook Homemakers Service	470,089
Cranbrook Litho Press Ltd	524
Cranbrook Montessori School	3,443
Cranbrook Motors Ltd	23,059
Cranbrook Northside Service Ltd	5,860
Cranbrook Photo Ltd	3,979
Cranbrook Plywood Co	1,616
Cranbrook Public Library Assn	26,057
Cranbrook Rest Home	135,945
Cranbrook Royals Senior A Hockey Club	49,715
Cranbrook School District 2	14,688,345
Cranbrook Service Center	45,148
Cranbrook Stationery & Office Equipment Ltd	2,528
Crandall, D	6,188
Crandalls Backhoe & Water Truck, D	4,270
Crandalls Trucking	3,940
Crane Hydro-Aire Division	887
Crane Paterson & Graves	32,412
Crane Supply	30,962
Crane Woodcraft Industries Ltd	349,560
Crane, P M	510
Cranmer, C J	1,400
Cranston, G	26,062
Craven, S	5,524
Crawford & Hunter	1,368
Crawford Associates Ltd, A	13,483
Crawford Bulldozing Ltd	18,760
Crawford Explosives Ltd	8,999
Crawford Willows Paterson	2,343
Crawford, C	8,271
Crawford, D A	5,203
Crawford, F	656
Crawford, G	38,802
Crawford, J	9,600
Crawford, P J	4,276
Crawfords Backhoe	25,000
Cream Of The Crop Unisex Hair Care & Design Ltd	2,857
Crease & Co	7,454
Creasy, W W	1,000
Creative Catering	1,249
Creative Centre For The Rehabilitation of the Mentally Handicapped	4,043
Creative Centre, The	37,655
Creative Crest Ltd	1,610
Creative Environment Inc	800
Creative Hobbycraft Stores Ltd	1,707
Creative House Ltd	43,258
Creative Incentives Ltd	14,252
Creative Kitchen	1,918
Creative Music Ltd	810
Creative Services For The Blind	1,863

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Creative Signs Ltd	991
Creative Video Ltd	41,250
Credence Consulting Inc	5,000
Credit Bureau Of Kamloops	1,900
Credit Bureau Of Vancouver Ltd	5,681
Credit Bureau Of Victoria	3,048
Credit Foncier	2,143
Credit Union Reserve Board	1,383
Creed, K & L	78,972
Creek, C	1,384
Creekside Yacht Services Ltd	1,670
Creelman, A	5,444
Creighton, M	1,466
Cres Ltd	1,806
Crescent Beach Community Services	16,660
Crescent Electronic Supplies Ltd	588
Crescent Farms Ltd	112,066
Crescent Heavy Duty Repair Ltd	1,153
Crescent Lodge	93,804
Crescent Trucking Ltd	23,744
Cresdee, M	14,002
Cresswell, J	12,357
Crest Fire Extinguishers Sales & Service	839
Crest Mobile Home Estates Ltd	700
Crest Motor Hotel	4,067
Crest Pharmacy Ltd	75,760
Crest Printing & Letter Service	1,414
Crest Screen Printing Ltd	4,401
Crest Tourist Service Ltd	1,123
Crestbrook Forest Industries Ltd	409,885
Cresthaven Home	74,265
Crestlene Lodge Ltd	61,697
Crestline Daycare	17,753
Creston Big-O Tire Ltd	1,094
Creston Builders Supply Ltd	1,266
Creston Chamber Of Commerce	9,139
Creston Co-Operative Packers	7,200
Creston Dry Cleaners & Laundry (1979)	1,998
Creston Esso Service	2,663
Creston Glass Ltd	2,309
Creston Hardware & Furniture	1,819
Creston Mini-Mart	3,304
Creston Minor Hockey Assn	4,288
Creston Moving & Storage	6,738
Creston Public Library Assn	27,754
Creston Review (1981) Ltd	1,130
Creston Sand & Gravel Ltd	39,912
Creston Sport & Marine Supplies Ltd	14,225
Creston Truck Service Ltd	6,808
Creston Turf	2,278
Creston Valley Advance, The	3,421
Creston Valley Asphalt Services Ltd	3,568
Creston Valley Beef Growers Assn	19,329
Creston Valley Child Care Society	33,617
Creston Valley Foods Ltd	20,000
Creston Valley Homemakers Services	350,623
Creston Valley Hospital	2,545,780
Creston Valley Human & Economic Resource Committee	4,320
Creston Valley Recreation Centre	672
Creston Valley Spray Program	2,075
Creston Valley Texaco	1,005
Creston Valley Vegetable Growers Assn	3,200
Creston Valley Wildlife Management Authority	75,000
Creston-Kaslo School District 86	9,665,290
Crestons Rental Centre Ltd	1,114
Crestview Pharmacy	373,530
Crestview Shell	2,443
Crestview Shell (1977) Ltd	1,078
Crestwood Distributors Ltd	1,410
Crestwood Kitchens Ltd	1,550
Crestwood Plumbing & Heating	2,258
Cribb, R S	1,016
Crighton & Son Trucking Ltd, T	2,240
Crippen Consultants	1,405,036
Crippen Engineering Ltd	345,992
Crippen Thomson & Associates	83,059
Crisis Intervention & Public Information Society of Greater Victoria	48,300
Crisis Intervention & Suicide Prevention Centre for Greater Vancouver	34,260
Cristalls Tool Town Ltd, Alex	2,537
Cristo-Co Holdings Ltd	4,755
Cristofoli, A	594
Critchlow Logging Ltd	16,000
Critikon	64,131
Crittenden, P	732
Croal, Y	14,288
Crocker Equipment Sales Ltd	79,175
Crocker, S	4,999
Crockett, D J	18,406

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Crockford, S	2,400
Croden & Associates Ltd, Irene	3,422
Croes, G A	1,519
Crofton Grower Services	1,822
Crofton House School	350,272
Crofton, D	547
Crofts, A	1,000
Croll, R O, Dr	2,630
Cromarty & Son Ltd, W B	11,774
Crombie Mcneill Photographer	723
Crompton, L	1,179
Cromwells Specialized Tree Service	1,064
Cronin & Sons (1980) Ltd, J P	1,954
Cronin Contracting Ltd, A	6,897
Cronin, D G, Dr	1,547
Crook & Oliver	1,694
Crook, J C	904
Crookes, R	2,250
Crop Cair Aviation Ltd	3,482
Crop Insurance Requirement Accounts	2,571,144
Cropp, D	3,554
Cropp, K	7,896
Crosby, H	791
Crosina, R R	1,800
Cross News Letter Ltd, George, The	1,803
Cross Reach Project Of Vancouver	120,213
Cross, N	5,000
Cross, S W	1,000
Crossland Distributors Ltd	664
Crossland, R, Dr	1,271
Crossman Machinery Co Ltd	765
Crossman Management Services Ltd	5,801
Crossroad Industries & Distributors Ltd	3,047
Crossroads Crisis & Family Service	39,594
Crossroads Esso	2,462
Crossroads Travel Ltd	2,138
Crossroads Treatment Centre	582,866
Crossroads Welding & Machine	2,458
Crouch, A W	786
Crow Post & Wood Ltd	13,840
Crow Publications Inc, C C	524
Crowbar Ranch	880
Crowder Communications Ltd	1,210
Crowe Holdings	5,334
Crowe Rentals Ltd, A R	1,928
Crowe Woodcarvings, G	1,123
Crowe, D A, Dr	696
Crowell Industrial Sales Ltd	6,866
Crowley, J P	1,000
Crown, C & T	103,001
Crown Asset Disposal Corp	1,060
Crown Equipment Services	1,843
Crown Gulf Service Kamloops	1,893
Crown Land Account	12,343,640
Crown Motel	790
Crown N Ranch	1,200
Crown Of Glory	762
Crown Point Joint Venture	2,071
Crown Tire Service (B C)	158,886
Crown Zellerbach Canada Ltd	580,378
Crown Zellerbach Flex-Pak Ltd	160,483
Crown Zellerbach Paper Co Ltd	2,476,412
Crown, M	575
Crowpoint Enterprises Ltd	55,229
Crows Nest Forest Products Ltd	62,356
Crows Nest Ucluelet	914
Crowsnest Air Ltd	1,590
Crowsnest Clarion	574
Crowsnest Helicopters Ltd	51,021
Crowson, I	35,322
Crpa 1982 Conference	1,500
Cruchley, H D	2,000
Cruickshank Belting Ltd, Mel	38,219
Cruickshank Equipment Ltd, Mel	12,771
Cruickshank, B	794
Cruickshank, D	2,256
Cruickshank, D	10,669
Cruise Air	48,323
Crum, R	22,465
Crum, R F	6,238
Crusoe Investments Ltd	626
Crutch Drilling, Roy	75,304
Cruz, E V	16,829
Cruz, G	550
Crystal Bear Films Ltd	5,500
Crystal Clean Laundromat	1,100
Crystal Finish Photo Service	3,920
Crystal Gardens	8,989
Crystal Park Enterprises Ltd	12,495
Crystal Springs Campsite	588
Crystal Star Fishing Ltd	1,400
Crystal Waters Resort (1978) Ltd	1,620

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Crystaplex Plastics Ltd	2,426
Cubbon Building Centre	3,761
Cudmore Loading & Excavating Ltd, Ken	1,867
Cuisine Cuisine	760
Culbertson Holdings Ltd	908
Cull Bros Contracting Ltd	11,336
Cull Ltd, N G	1,238
Cullen Detroit Diesel Allison Ltd	213,704
Cullens Cleaning Carousel	960
Culligan Water Conditioning	10,409
Culligan Water Conditioning (Vancouver)	12,705
Cullis, H E	4,697
Cullis, R A	55,550
Culos Ltd, Andy	1,664
Cultus Lake Park Board	14,922
Cultus Lake United Church Camp	1,975
Culver & Co	2,679
Culver Farm, Dave	800
Cumalander, W R	7,544
Cumberland Chamber Of Commerce	4,850
Cumberland Christian Pre-School	1,465
Cumberland Day Care	805
Cumberland Diagnostic & Treatment Centre	580,237
Cumberland Fire Protection District	8,178
Cumberland Intermediate Care Unit	1,048,424
Cumberland Preschool Society	4,769
Cumming, D & J	10,802
Cumming Richards Underhill Fraser & Skillings	166,782
Cumming, G S	16,824
Cummings Contracting	588
Cummings Resort	788
Cummins Diesel Sales	42,073
Cumpstone, J	1,451
Cunliffe & Cunliffe	1,351
Cunningham & Rivard Appraisals Ltd	924
Cunningham, A & Y	20,496
Cunningham Funeral Chapel Ltd	3,964
Cunningham Land Consultant Ltd, Fred	9,745
Cunningham Service Ltd, Jim	527
Cunningham, D	9,376
Cunningham, F M	45,545
Cunningham, G	5,475
Cunningham, M	859
Cupac Services Society	60,214
Cupples & Son Contracting Ltd	6,934
Curial, R R	8,063
Curle Contracting, Bruce	1,926
Curlette Sales B C Ltd	13,408
Curlette Sales Ltd	66,206
Curr, T & Clark, D	1,371
Currans Fashion Foundations	1,374
Currie & Sons Logging Ltd	3,662
Currie Coopers & Lybrand Ltd	87,796
Currie, B	850
Currie, D	9,155
Currie, G, Dr	7,507
Currie, J	15,003
Currie, W R, Dr	9,182
Curry, J J D, Dr	873
Curry, R	1,421
Curti, A	16,685
Curtis Hoover Ltd	5,038
Curtis Ltd, Helene	8,071
Curtis Paving Co Ltd	1,320
Curtis Tire Town	2,332
Curtiss & Wilbee Investments Ltd	2,240
Cusac Industries Ltd	4,817
Cusacks Welding Ltd	3,298
Cushman, T	4,146
Custance & S Meadow Holding, P	840
Custom Auto Body Shop Ltd	1,960
Custom Blacktop Co	800
Custom Car & Upholstery	3,129
Custom Cartage & Storage Ltd	16,153
Custom Communications	4,108
Custom Dozing	9,474
Custom Drafting Ltd	103,523
Custom Engineering Ltd	61,861
Custom Falling Ltd	6,775
Custom Fence & Gate	4,606
Custom Firewood	4,375
Custom Industrial Fiberglass Ltd	17,325
Custom Loading Ltd	24,601
Custom Paper Ltd	17,407
Custom Plastics	741
Custom Rubber Stamp Mfg Ltd	64,705
Custom Travel	1,000
Custom Upholstery	1,097

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Custom Upholstery & Interiors Ltd	1,000
Customcolor Photo Labs	10,949
Cut Cost Rentals & Sales Ltd	1,233
Cuthill, T & C	12,334
Cuthill, C	4,561
Cuthbert Dairy Farm	1,480
Cuthbert, C	21,596
Cuthbert, R	1,050
Cuthberts Sports World Ltd, B	1,349
Cuthbertson, B R	560
Cuthbertson, S A	1,002
Cutler Logging, Kevin	2,663
Cutler Trucking, T	7,067
Cutler, B, Dr	3,226
Cutler, T	3,403
Cutt, J	6,000
Cutter Laboratories	44,794
Cutting (B C) Ltd	26,136
Cutting, Y	7,477
Cuzzetto, J	1,050
Cuzzocrea Trucking	1,266
Cvitkovich, P	550
Cyanamid Canada Inc	44,092
Cyber Videocom Inc	630
Cybernitos Underwater Recreation	1,792
Cyclone Diamond Products Ltd	551
Cylinder Grinders (1970) Ltd	580
Cyma Management Ltd	1,290
Cynley Industries Ltd	798
Cypress Child Centre	37,607
Cypress Disposal (1981) Ltd	3,595
Cypress Equipment Co Ltd	2,417,162
Cypress Metal Ltd	1,063
Cypress Resource Consultants Ltd	1,500
Cyprus Anvil Mining Corp	6,823
Cyprus Products Inc	2,959
Cyr, M E	504
Cyr, T	900
Cyre Gravel & Concrete Ltd	37,388
Czapiewski, S	557
Czar Resources Ltd	61,819
D & A Logging Ltd	5,455
D & B Auger Service	1,000
D & B Janitor Service	930
D & B Oilfield Contracting Ltd	44,147
D & B Printing	985
D & B Trucking Co Ltd	626
D & D Family Daycare	825
D & D Service Ltd	2,257
D & D Tire (Vancouver) Ltd	4,403
D & D Tire Ltd	2,254
D & E Lake Ltd	707
D & E Trucking	3,060
D & F Car Sales	874
D & G Agri-Chem Ltd	1,260
D & G Aligning & Exhaust	2,636
D & G Farms	19,161
D & G Landscaping	4,928
D & L Trucking	20,169
D & R Auto Glass & Trim	3,166
D & R Tow-Lite Mfg Ltd	1,019
D & S Backhoe	2,465
D & S Motors Ltd	793
D & T Developments Ltd	651
D & T Loader Const Ltd	501
D A Canopy West Ltd	991
D A N Plumbing	905
D A R E Program	31,246
D A S H Program	1,025
D B A Communication Systems Inc	898
D B A Silencing Ltd	2,674
D B Forest Services Ltd	42,344
D B L Publications Ltd	584
D Bar W Ranch	928
D C I Datacom Inc	1,919
D C Mini-Storage Ltd	660
D D S Contracting	58,526
D Dutchmen Dairy	880
D E & N Contracting	24,255
D H Timber Towing & Salvage Ltd	2,646
D I Automotive Ltd	9,663
D I N Publications	1,116
D J E S Contracting	9,547
D J Sales & Service (1976) Ltd	1,120
D Js Auto Parts Ltd	13,200
D Js Paper Place	656
D K P Mailcraft Service Ltd	67,118
D Ks World Of Lighting Ltd	907
D L R Enterprises Ltd	800
D M J Construction Ltd	32,714
D P A Consulting Ltd	2,126
D R G Globe Envelopes	195,579

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D R G Packaging	3,197
D R G Stationery	44,273
D R S Consulting	9,900
D S M A Atcon Ltd	20,757
D S Trucking	1,170
D S W Farms Ltd	771
D T S Sales	6,821
D V B Holdings Ltd	1,568
D W Foods Ltd	1,060
D W I Concrete Pumping Ltd	3,033
D-Line Carriers	182,304
Daco Holdings Inc	4,017
Dadah, W	2,500
Daffodil Inn	686
Dafoe Machine Shop Ltd, V M	2,395
Dafoe, D	6,560
Dagenais, W	19,912
Dagg Contracting, G	4,000
Daggs, T	682
Dags Logging Ltd	3,255
Dahl, M & C	1,430
Dahl, H	20,641
Dahl, W R	1,100
Dahler, M	17,776
Dahlgren, D	3,208
Dahlstrom, D G, Dr	32,880
Dahlsway Enterprises Inc	2,080
Daigle, J L	526
Daigneault Trucking, L	3,023
Daigneault, E	16,242
Dain Orchards	1,593
Dainard Enterprises Ltd	2,940
Dairon, P	2,022
Dairy Queen	2,655
Dairyland	35,939
Daisy Family Daycare	1,051
Daka Contracting	8,375
Dake Ltd, G R	57,985
Dal Communications	1,465
Dalbys Pharmacy Ltd	81,628
Dalbys Service Ltd	5,252
Dalcan Constructors	10,538
Dalco Gutters Ltd	3,796
Dalco Instrument & Measurement Services Ltd	3,646
Dale Travel Service Ltd	569
Dale, T	3,900
Daleen Enterprises	880
Dales Excavating	3,801
Dales Furniture Mfg Co Ltd	1,996
Dales Northern Towing	7,277
Dales Picture Crafts Ltd	3,420
Daley, J M	4,753
Daley, R J	5,291
Dallamore, J W	2,007
Dallas House Society	213,256
Dallos, J P	2,700
Dalm Sales & Service Ltd	1,111
Dalmys Canada Ltd	915
Daloise, R E	1,421
Dalrymple/Armstrong	4,002
Dalsin, V	3,439
Daluz, L	10,231
Daly, J	1,657
Dalziel Box Co Ltd	4,604
Dam, P	750
Damgaard, G	421
Damier Holdings Ltd	1,680
Damilano, T	1,750
Damore & Associates Ltd, L J	10,000
Dams Lincoln-Mercury Sales Ltd	65,197
Dana Sports Mfg Ltd	2,000
Danavox (Canada) Ltd	53,428
Dancause Trucking & Excavating Ltd	13,097
Danchuck, K	1,618
Danco Building Maintenance Ltd	1,033
Danco Distributing Ltd	1,458
Danco Equipment Ltd	199,909
Danco Home Furnishings Ltd	763
Danco Moving & Storage	8,852
Dandelion Day Care	16,051
Dandon Logging	538
Dandrea, A	2,269
Dandrea, R R	569
Dandy Lion Day Care Centre	3,079
Danex Construction Ltd	2,212
Dangerfield, J D	1,471
Dania Home	581,834
Daniel, D	26,783
Daniells & Herman	56,262
Daniels Electronics Ltd	42,248
Daniels, A	1,317

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Daniels, L	700
Daniels, R	700
Danielson, E	17,579
Danielson, G	3,754
Danielson, K	5,928
Danilack, A	1,231
Danna Dairy Farm	960
Dannar Auto & Van Interiors	2,223
Dannar Enterprises Ltd	874
Dann, L A	12,391
Danno Excavating Ltd	46,317
Dans Backhoe Ltd	1,259
Dans Contracting	1,058
Dans Discount Meats Ltd	5,887
Dans Precast	1,623
Dans Residence	33,552
Dans Trucking	3,139
Danylin Kenny & Co	20,205
Danyluk, D	4,024
Daprocida Electrical Contractor Ltd	2,725
Darben Campers	914
Darchuk Contracting Ltd, M	2,406
Darcus, L G	1,350
Darcy Excavating & Trucking, G L	17,437
Dare Contractors Ltd	506
Dare Foods Ltd	3,495
Darfield Building Products Inc	97,137
Dargatz Glass Ltd	1,283
Darian Farm	924
Darimont, G	2,590
Dark Horse Contracting Co Ltd	20,970
Darke Creek Ranch	929
Darkroom, The	1,872
Darling Consultants Ltd, C R	47,435
Darroch Shoes Ltd	1,227
Darryls Automotive Repairs	15,550
Dart Aero Systems Inc	1,100
Dartnell Corp	1,270
Dary, D K	773
Daryls Chevron Service	2,967
Daryls Trucking	10,409
Das & Associates, J, Dr	512
Dasco Data Products Ltd	9,554
Dasco Disk Cleaning Services Inc	647
Dashwood Industries Ltd	1,542
Data General (Canada) Inc	99,892
Data Marketing	4,273
Data Resources Inc	21,609
Databook	2,671
Datafile Ltd	35,929
Datap Systems	2,244
Datsun Centre	791
Daubenmire, R, Dr	729
Daumont & Son Contracting Ltd, Don	58,097
Dave Pharmacy	50,095
Davelvy-Gordon, M	2,000
Davenport Pharmacy Ltd	137,439
Daves Auto Body	923
Daves Auto Collision	792
Daves Backhoe Service	2,950
Daves Book Bar	639
Daves Cat Services	1,680
Daves Drilling & Blasting	800
Daves Esso Service (1981)	2,643
Daves Garage Ltd	23,067
Daves Landscaping Ltd	29,166
Daves Music Ltd	644
Daves Paint & Body Shop	18,090
Daves Pumping Service	1,762
Daves Transmission Repair Ltd	737
Davey, R S	706
David Consultants Ltd	29,109
David Thompson Secondary School	1,917
David Thompson University Centre	837
David, H A, Dr	1,227
David, J	1,400
David, P	661
David, S	3,273
Davidge, J	5,920
Davidoff Logging Co Ltd	8,256
Davids Plumbing & Heating	691
Davidson & Co, N A	548
Davidson & Sons Customs Brokers Ltd	7,492
Davidson Bros Construction Ltd	60,373
Davidson Construction Ltd, C D	2,893
Davidson Haida Arts & Jewellry, C & S	700
Davidson/Yuen Partners	900
Davidson, A	8,064
Davidson, A E, Dr	38,685
Davidson, D	1,767
Davidson, G	1,693
Davidson, G Y	12,085

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Davidson, J	92,719
Davidson, K W	2,597
Davidson, L A	2,574
Davidson, M	10,648
Davidson, O	66,689
Davidsons Fruit & Produce	831
Davidsons House Of Cards	2,556
Davie Lake Logging Ltd	2,339
Davie, K	1,600
Davies, B & D	94,625
Davies Contracting Co Ltd	4,706
Davies Electric Co Ltd	627
Davies Enterprises Ltd, R J	846
Davies Office Equipment Ltd	23,256
Davies Prescription Pharmacy Ltd	324,708
Davies Sand & Gravel	1,321
Davies, A D	610
Davies, A, Dr	28,236
Davies, B	950
Davies, D	1,400
Davies, D	1,540
Davies, D	3,150
Davies, F M	1,473
Davies, J	1,380
Davies, J W	1,050
Davies, T L	2,531
Davis & Associates, Ned	1,597
Davis & Co	457,558
Davis & Kellett	16,925
Davis & Romilly	745
Davis Controls Ltd	25,963
Davis Craft Furniture Mfg Ltd	4,476
Davis Enterprises Ltd, D & J	11,368
Davis Holdings Ltd	4,085
Davis Management Ltd	805
Davis Mfg Co Ltd, C	5,209
Davis Wire Industries Ltd	1,874
Davis, C R	13,982
Davis, D	12,821
Davis, D D	3,900
Davis, E A	4,182
Davis, J	4,039
Davis, K H	1,100
Davis, L A	1,191
Davison, M H	646
Davron Forest Products Ltd	619
Davy Crockett Motel	2,816
Dawe, A	2,730
Dawes Excavating Ltd	6,775
Dawes, D	2,975
Dawson Aero Sales & Service Ltd	624
Dawson Automotive Ltd	3,040
Dawson Bearing & Bolt Ltd	10,686
Dawson Body Works Ltd	3,308
Dawson Co-Operative Union	17,671
Dawson Construction Ltd	12,278,964
Dawson Creek & District Chamber Of Commerce	5,818
Dawson Creek & District Hospital	5,105,261
Dawson Creek Alcohol Service Program	145,070
Dawson Creek Day Care Centre	2,167
Dawson Creek Day Care Society	31,038
Dawson Creek Golf & Country Club	84,797
Dawson Creek Homemakers Assn	636,934
Dawson Creek Industries	572
Dawson Creek Junior Hockey Ltd	547
Dawson Creek Limousine Service	2,267
Dawson Creek Moving & Storage Ltd	20,037
Dawson Creek Pharmacy (1944) Ltd	56,833
Dawson Creek Public Library Assn	37,653
Dawson Creek Rad & Muffler Ltd	1,400
Dawson Creek Seals Swim Club	4,052
Dawson Creek Society For Retarded Children	58,392
Dawson Creek Society For The Mentally Retarded Residence	96,406
Dawson Creek Society For The Mentally Retarded	18,791
Dawson Creek Society For The Mentally Handicapped	37,072
Dawson Creek Travelodge	516
Dawson Glass Ltd	1,090
Dawson Inn, George, The	5,302
Dawson Kidston & Kennedy	18,800
Dawson Orchards Ltd	2,300
Dawson Seed Co Ltd	30,782
Dawson Trucking, R K	560
Dawson Upholstry Ltd	792
Dawson, D	1,305
Dawson, L W	1,740
Dawsons Landing General Store	1,894
Day Care Small	5,372

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Day Enterprises Ltd, Ed	37,314
Day To Day Logging Ltd	1,197
Day Trucking, Bill	3,666
Day-Timers Of Canada Ltd	17,992
Day, B	1,748
Day, C	991
Day, I B	1,241
Day, J M	1,408
Day, L E	1,035
Day, L L, Dr	1,047
Day, S C, Dr	1,250
Dayan Levitt & Van Ochten	5,759
Daybon Contracting Ltd	10,068
Dayes Mercury Sales Centre Ltd	16,475
Dayley Trucking Ltd, G	510
Days Funeral Services Ltd (1976)	9,033
Dayton & Knight Ltd	2,969
Dayton Shoe Co Ltd	6,042
De Armond, B	10,000
De Baat & Associates	3,598
De Boer, J	6,263
De Boo Ltd, R	7,310
De Bosch Kemper, W	12,120
De Bruyn, J M	800
De Clercq Construction Ltd	1,607
De Cook & Sons Trucking Ltd, Gus	2,283
De Frane Funeral Home Ltd	14,114
De Freitas, B A, Dr	32,939
De Grey, E J	13,794
De Groot, A	3,519
De Havilland Aircraft Of Canada Ltd, The	2,464
De Jong Excavating, Gerrit	34,839
De Jongs Greenhouses	840
De La Mare, E A, Dr	1,641
De Leuw Cather Canada Ltd	767
De Macedo, L	1,666
De Marni, R	1,952
De Marsh, M	33,111
De Montigny, P, Dr	10,692
De Nederlandse Middenstandsbank	1,494
De Vries, J D, Dr	1,615
De West Tours	3,650
De-Jong, S J	763
Deacon Trucking, Joe	21,278
Deacon Ventures Ltd	8,915
Deacor Holdings Ltd	7,330
Dead Horse Creek Cattle Co Ltd	7,458
Dead Mans Island Provincial Park Board	532
Deadmans Creek Livestock Assn	7,500
Deakin Equipment Ltd	783
Dean Bros Collision Repairs Ltd	6,404
Dean Collision Ltd, D	1,760
Dean Heights Non-Public Funds	898
Dean River Air Services Ltd	65,583
Dean, M	3,458
Dean, W	2,370
Deans Auto Body	667
Dear Lake Boat Rentals	735
Dearborn Motors Ltd	361,484
Dearborn Tractor Inc	18,795
Dearing, S & Larson, F M & Merritt, A	800
Deas-Dawlish Day Care Centre	11,512
Dease Lake Community Club	4,752
Dease Lake Electric Ltd	4,790
Dease Lake Library	800
Dease Valley Resources	4,951
Death Benefits	108,900
Deatherage, O G, Dr	50,704
Deb-Kev Contracting Ltd	57,943
Debate & Speech Association Of B C	4,500
Deback Sawmill Ltd	17,620
Debouck, J W	26,911
Debonair Cleaners Ltd	600
Debow & Co	14,452
Debro Inc	13,432
Debruin Trucking, C N	28,497
Debruin, M I	1,265
Debs Flagging Service	3,096
Deca Investments	3,708
Decario & Co	1,888
Deck Electric (1974) Ltd	7,024
Decker Office Machines	1,683
Decker, J	3,035
Decracan Marketing Inc	1,595
Dedaj, E	900
Dedenenco & Bury Trucking Ltd	8,254
Dedosenco, K	10,068
Dee Holdings Ltd	1,100
Dee-J Enterprises	12,854
Dee-Jay Trucking Ltd	2,293
Deellion, A	1,000

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Deep Cove Drugs	5,103
Deep Cove Water Taxi Ltd	2,989
Deep Creek Farms	1,660
Deep Creek Ranch Ltd	2,238
Deer Lake Private Hospital	528,694
Deer Lake Seventh Day Adventist School	1,520
Deer Lodge Club	1,096
Deering, R	3,273
Defrancesco, R	39,701
Defreites, B, Dr	13,781
Degen, M	3,663
Degerness Logging Ltd, L	18,028
Degnen Excavators	2,489
Dejong, L	48,842
Deka Lake Contractor Ltd	4,079
Dekelver, I	1,270
Del Equipment Ltd	29,955
Delaineys Hardware Ltd	5,923
Delann Enterprises Ltd	4,255
Delco Building Maintenance Ltd	6,050
Deley Trucking, A	60,575
Delf Companies Ltd, J P	1,771
Deli, The	1,316
Delikatny, F P	558
Delisle, G	6,230
Dellastreet Services Ltd	1,285
Delmag Special Construction Machines Ltd	1,553
Delmas Co-Operative Assn	1,807
Delmer, P	5,509
Delna Mechanical Ltd	10,430
Deloitte Haskins & Sells	110,788
Deloli Enterprises Ltd	21,920
Delorme, B	1,375
Delparte, D	566
Dels Propane Ltd	5,011
Delsur Airpower Industries Ltd	939
Delta Advertising Service Ltd	2,660
Delta Aerial Surveys Ltd	13,754
Delta Aggregates Ltd	348,280
Delta Association For Handicapped Children	117,952
Delta Bulldozing Ltd	5,903
Delta Bus Ltd	10,616
Delta Cedar Products Ltd	74,421
Delta Chamber Of Commerce	9,012
Delta Child Development Center	674
Delta Community Arts Council	10,185
Delta Data Ltd	800
Delta Family Services Society	682,840
Delta Homemakers Service Society	476,492
Delta Hospital	7,361,862
Delta Hydraulic Power Ltd	17,798
Delta Irrigation Ltd	2,500
Delta Lakeside, The	5,049
Delta Museum & Archives Society	9,040
Delta Optimist	980
Delta Photolab Ltd	718
Delta Police Athletic Assn	6,297
Delta Psychological Associates Inc	750
Delta Sales Promotions Ltd	28,724
Delta School District 37	47,867,506
Delta School Readiness Prgram Society	80,963
Delta Sunshine Taxi (1972) Ltd	4,866
Delta Symphony Society	5,200
Delta Town & Country Inn Ltd	1,982
Delta Truck Repair Ltd	1,462
Delta Veterinary Clinics Ltd	1,027
Deltak	52,639
Deltaquip Supplies Ltd	3,442
Deltas Inn Of The Provinces	1,425
Deltassist Society	272,891
Deluxe Evolutionary Resources	1,560
Delves Group Home, The	53,211
Delves Mental Health Boarding Home, Alma	2,498
Delves, J	655
Dem-Ex Services	10,155
Demah Inc, Joly	4,552
Demand Dispatch Services Ltd	9,088
Demarchi, L W	4,320
Demchuk, D	750
Demer Holdings	13,025
Demeulemeester, A J	30,615
Demko, W	696
Demmery, P A	27,952
Demong Memorial Society	9,010
Den Js Construction Ltd	6,619
Den-Alan Nurseries Ltd	2,240
Den-Dal Enterprises	2,760
Denbil Enterprises Ltd	973

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Denboer, L	1,000
Denby Holdings Ltd	575
Denco	8,941
Dencraft Sales Ltd	684
Dendoff Springs Ltd	5,833
Denet Investments Ltd	15,562
Denis Falling & Bucking Co Ltd	52,297
Denisoff, N	1,951
Denley, J R	608
Denman Island General Store (1974)	1,256
Denman Island Pre-School	2,991
Denman Island Recreation Society	740
Denman Optical	8,377
Denman Place Inn	603
Denman Place Racquets Club	968
Denman Seniors & Museum Society	29,000
Denman, R J	3,119
Dennis Engineering Ltd, D C	1,824
Dennis, M	5,655
Dennis, M	13,479
Dennison & Dennison Contracting Ltd	16,900
Dennison Chevrolet Oldsmobile Ltd	16,629
Dennison Mfg Co Of Canada Ltd	10,730
Dennison, R L	505
Denny Island Airport Society	350,000
Denomme, E	980
Denstor Canada	1,474
Dent Construction Ltd, Jim	89,568
Dental Care Plan Of B C	678,961
Denton Shaw Marketing	2,226
Dents Trucking	3,486
Denturist Society Of Bc	3,750
Deol, A S H	963
Deorksen Enterprizes Ltd	8,054
Deorksen Husky	750
Departure Bay Veterinary Hospital	1,384
Dependable Appliance Service Ltd	1,540
Dependable Door Maintenance Ltd	550
Dependable Turbines Ltd	2,000
Derbyshire, D	5,311
Derbyshire, E M	2,787
Derkson, W	3,351
Derosier, J	1,623
Derpak White & Co	543
Derrick Machinery Co Ltd	3,434
Derrick, S E	700
Desabrais, R	1,299
Desaulniers, P & C	66,454
Deseno, E	7,361
Desert Flower Gardens	866
Design Craft Ltd	11,791
Design Upholstery Co	511
Design 21	1,800
Designatronics International	1,033
Desilva, J	3,985
Desjarlais Contracting Ltd, K	2,833
Desjarlais, H	1,900
Desjarlais, M	1,900
Desjarlais, P J	1,900
Deskin Sales Corp	4,354
Despins Trucking, Omer	7,593
Desrochers, M	1,000
Desrosiers, S	1,423
Destruction Cartage Service Ltd	1,344
Detro Enterprises Ltd	7,743
Dettman, M S, Dr	775
Dettweiler, L E	750
Devaud Adult Day Care Centre, O	65,521
Devaud Boarding Home, O	74,554
Devaud Residence, O	859,749
Devauld, M	1,328
Devecais Boarding Home, M	3,229
Devecais, M	3,209
Deverell, W H	31,508
Devicks Ranch Ltd	1,390
Devine Digger Service Ltd	3,654
Devison, G	639
Devitt (1978) Ltd, J W	4,658
Devlin Funeral Home	7,519
Devlin Signs Ltd	1,493
Devlin, D	7,530
Devon Properties Ltd	1,060
Devon Transport Ltd	1,469
Devonshire House Rest Home	48,895
Devos, J	17,806
Devries, M & F	62,817
Devries, J & H	15,309
Devries, I	3,200
Devries, J D	5,870
Dewalt Construction Ltd	3,834
Dewdney Area Improvement District	2,500

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Dewdney-Allouette Regional Hospital District	129,368
Dewey, F	627
Dewick, M B	520
Dewit, L H	11,524
Dewit, R	660
Dewitte, J	825
Dexter Moving & Storage Ltd	17,399
Dey, P	886
Deyotte, I I	1,361
Dhaese, M J	709
Dhaliwal, K & M	1,800
Dhaliwal Autobody & Refinishing Ltd	8,347
Dhaliwal, B	3,163
Dharma Design & Consultation Ltd	25,570
Dhawriwal, D	828
Dhillon Fuel Service Ltd	5,788
Dhr Commercial Retreading Inc	8,577
Di Bella Electric Ltd	2,187
Di Guistini Trucking Ltd	2,992
Diachem Industries Ltd	921
Diagnostic Accreditation Program	1,545
Diakow, B	550
Dial Answering Service	2,072
Dial Fuel Oils (1976) Ltd	943
Dial-A-Delivery Service	8,740
Dial-A-Dietitian	30,000
Dialog Information Services Inc	5,226
Diamco	8,387
Diament Knitting Mills Ltd	11,734
Diamond Canapower Ltd	24,005
Diamond Delivery Service	1,360
Diamond Drugs Ltd	96,751
Diamond Energy Rentals (1982) Ltd	4,541
Diamond Head Medical Clinic	626
Diamond Head Motors	10,192
Diamond Improvement District	7,525
Diamond Island Ranch	520
Diamond K Outfitters	5,250
Diamond Oyster Seed Co Ltd	2,500
Diamond Towing & Auto Wrecking Ltd	692
Diamond Welding Supplies	33,076
Diamond Willow Ranch Ltd	52,975
Diamond, V	1,280
Diano, E A	171,895
Dias, A	1,000
Dick Co Of Canada Ltd, A B	261,643
Dick Home	1,259
Dick Trucking, J	1,646
Dick, C M	3,014
Dick, H	9,879
Dick, J	26,085
Dick, J, Dr	7,290
Dick, K G	2,113
Dick, L	6,571
Dick, S L, Mrs	1,675
Dicker-Martens	3,742
Dickey, A & B	962
Dickey & Sons Ltd, M	1,079
Dickey, A & W & R	5,810
Dickey, A V & W	2,162
Dickey Mfg Co	1,509
Dickey Supplies Ltd, Don	29,090
Dickhut Concrete Finishing Ltd	7,351
Dickie Gardening, M	749
Dickie Ltd, A S	27,293
Dickie Ltd, H W	10,059
Dickie, P J	11,247
Dickie, W F	2,018
Dickinson Marine Products Ltd	1,265
Dickinson, J	1,100
Dicks Automotive Sales Ltd	1,024
Dicks Electrical Service	1,040
Dicks Gradall Service	80,049
Dicks Lumber & Building Supplies	8,431
Dicks Septic Tank Service	565
Dicks Service Ltd	1,261
Dicks Towing & Auto Wrecking Ltd	2,251
Dickson, G	519
Dickson, G B	2,658
Dickson, G M	22,012
Dicksons Food Services Ltd	100,954
Dicom Security Electronics Ltd	1,929
Dicristofaro, L	1,875
Dictaphone Canada Ltd	55,420
Didde Graphic Systems Corp	1,578
Didriksen, J	850
Die Meistersaenger Childrens Choir	563
Diebold Co Of Canada Ltd	2,087
Dieleman, B	788
Diemert Bros Services Ltd	791
Diemert Distributors Ltd	20,336

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Diemert Home Hardware	4,573
Dietzgen Of Canada Ltd	16,703
Diewert, V, Dr	3,135
Digby Forging & Machine Co Ltd	1,861
Diggidy Farm & Apiary	4,716
Digital Equipment Of Canada Ltd	9,095
Digital Resource Systems	28,740
Dillabough, D N	900
Dilli, M, Dr	109,990
Dillingham Construction Ltd	184,141
Dillon, J R	559
Dillon, S	3,995
Dimension 3 Plastics Ltd	1,225
Dimma, J R J, Dr	2,238
Dimock, G K, Dr	1,628
Dinamac Holdings Ltd	97,107
Diners Rendezvous	688
Dingle Duns Towing	814
Dingley Construction Ltd	597
Dinn, R J	1,200
Dinsdale, L J	809
Dinter Nursery, B	4,800
Dion, A S	1,000
Dionex Corp	26,627
Dionne Excavating, Bud	2,467
Dions Of Rutland	10,660
Dipenda Glass Ltd	991
Direct Systems Ltd	3,411
Direct Transportation System Ltd	16,276
Directional Learning	4,512
Dirner Dooby Grover & Associates	206,380
Dirty Dozen Broomball Team	1,299
Dirven, C L	2,530
Disabled Veterans Assn	132,574
Disco Drugs	37,531
Discount Auto Mart Distributors	628
Discount Eye To Eye Optical	4,608
Discovery Crane Rentals Ltd	18,325
Discovery Farms	1,528
Discovery Foundation, The	1,000,000
Discovery House Pre-School	569
Discovery Inn	3,721
Discovery Land Services Ltd	15,884
Discovery Park Inc	3,500
Discovery Playhouse Pre-School	5,293
Discovery Roofing & Sheet Metal Ltd	509
Discovery School Society	25,580
Discovery Travel Service	2,711
Disney, I C	3,624
Distacom Communications Ltd	53,904
District Of Abbotsford	2,938,992
District Of Burnaby	9,181,244
District Of Campbell River	1,544,250
District Of Central Saanich	1,588,311
District Of Chetwynd	681,316
District Of Chilliwack	4,335,730
District Of Coldstream	796,554
District Of Coquitlam	3,692,253
District Of Delta	5,837,366
District Of Elkford	1,256,394
District Of Esquimalt	766,721
District Of Houston	393,439
District Of Hudsons Hope	271,961
District Of Invermere	727,842
District Of Kent	453,500
District Of Kitimat	1,313,243
District Of Langley	3,830,683
District Of Logan Lake	425,879
District Of Mackenzie	452,574
District Of Maple Ridge	2,620,928
District Of Matsqui	5,287,506
District Of Mission	3,038,012
District Of Mission Arts Council	3,595
District Of New Hazelton	160,871
District Of North Cowichan	1,943,080
District Of North Saanich	598,206
District Of North Vancouver	3,628,962
District Of Oak Bay	1,479,098
District Of Peachland	356,687
District Of Pitt Meadows	775,359
District Of Port Hardy	694,545
District Of Powell River	880,786
District Of Richmond	7,055,379
District Of Saanich	6,090,288
District Of Salmon Arm	1,844,815
District Of Spallumcheen	230,590
District Of Sparwood	471,705
District Of Squamish	1,852,910
District Of Stewart	131,563
District Of Summerland	608,982
District Of Surrey	15,544,689
District Of Terrace	649,531

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District Of Tumbler Ridge	353,692
District Of Vanderhoof	735,002
District Of West Vancouver	3,021,768
District Of Whistler	1,589,532
District Sanitation	690
District 69 Association For The Disabled	74,767
District 69 Community Arts Council	5,770
District 69 Homemaker Service	2,027
District 69 Society Of Organized Services	131,947
District 69 Society Of Organized Homemakers Service	532,677
Dittmer, F K	1,512
Diver Magazine	6,490
Diversey Wyandotte Inc	154,993
Diversicare Corp	99,853
Diversified Electronics Of Canada Ltd	3,903
Diversified Enterprises	2,204
Diversified Holdings Ltd	1,155
Diving Locker, The	828
Division Of University Extension	920
Dix, R	741
Dixie Lee Chicken Dinners	2,939
Dixie Lee Fried Chicken	802
Dixon Trucking	5,815
Dixon Wood Products	837
Dixon, A H	986
Dixon, A V	700
Dixon, A W	758
Dixon, D	3,630
Dixon, D	5,728
Dixon, I	700
Dixon, L	2,845
Dixon, R	26,717
Djawa Pacific Enterprises Ltd	608
Do All Services Ltd	608
Do-Val Transport Ltd	19,380
Doall Vancouver Inc	57,947
Dobbin & Sons Ltd, F A	384,885
Dobbin Association Inc, James	27,339
Dobbs, W E	1,035
Dobney Foundry Ltd	28,064
Dobrocky Seatech Ltd	13,740
Dobsons Ltd	1,070
Docherty Trucking Ltd, J	524
Docherty, J	16,457
Dockside Marine Ltd	633
Docksteader Leasing Ltd, B	1,579
Docousto, C	5,153
Docs Cartage & Storage Co Ltd	30,852
Doctors Medical Clinic	632
Documentary Educational Resources	650
Dodding, F D	3,243
Dodds, W & Cadotte, L	1,263
Dodge, E H	589
Dodson Hotel Rooms	3,700
Dodsworth, F	24,518
Doerksen Electric	1,600
Doerksen Enterprizes Ltd	2,311
Doerksen, V J	1,613
Doerkson Electric	7,222
Dog Creek Contracting	9,813
Dog Creek Ranch Ltd	672
Doggy-Six Grooming & Pet Motel	1,438
Dogwood Credit Union	1,144
Dogwood Home Services	96,549
Dogwood Lodge	3,617,930
Doh Day De Claa Indian Friendship Centre	28,788
Dohaniuk, L	1,012
Dohm Jaffer & Co	2,010
Doig Baily Mclean Greenbank & Murdoch	2,826
Dolan Transport	6,059
Dolan Travel	14,123
Dolans Ltd	15,460
Dolbec, R H	882
Dolhanty, T	18,024
Doll, L	2,225
Dollar Rent A Car Seattle	1,503
Dollard Electronics Ltd	8,098
Dollarton Drug Mart	40,291
Dolling, M	1,250
Dollis & Seale	27,378
Dolmage Campbell & Associates (1975) Ltd	30,505
Dolman, C L, Dr	555
Dolman, R	1,135
Dolphin Delivery Ltd	1,023
Dolphin Realty Ltd	908
Dolphin Travel	691

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Dolson, B	600
Dolsons Sports	662
Domac Equipment Ltd	51,751
Doman Forest Products Ltd	1,805
Doman Industries Ltd	241,735
Doman-Marpole Transport Ltd	536
Domano Church	5,969
Domans Transport Ltd	3,765
Domco Foodservices Ltd	16,383
Domcor Industries Ltd	1,757
Dome Greenhouses Ltd	4,284
Dome Hydraulics Co Ltd	23,510
Dome Motor Inn	6,424
Dome Petroleum Ltd	995,827
Domer, R G & Morris, C	3,529
Domer, R G & Medd, D	4,941
Domer, R G	8,105
Domestic Refrigeration	704
Dominie Press Ltd	12,112
Dominion Blueprint & Reprographics Ltd	4,351
Dominion Bond Rating Service	900
Dominion Bridge	124,540
Dominion Directory Co Ltd	9,870
Dominion Hotel	13,600
Dominion Map Ltd	3,306
Dominion Metalware Industries Ltd	20,977
Dominion Motors Ltd	858
Dominion Paint & Body Service Ltd	1,229
Dominion Simplicity Patterns Ltd	1,264
Dominion Textile Inc	40,744
Dominion U-Drive Ltd	945
Dominion Vancouver Motors Ltd	3,824
Domino Refrigeration & Appliances Ltd	2,558
Dommisse, I G, Dr	675
Domtar Inc	4,181,416
Don & Annas Vegetable Farm	2,200
Don & Dave Contracting Ltd	2,583
Don Des Auto Service Ltd	698
Don-O-Ray Vegetables	1,776
Don'des Auto Service Ltd	939
Donahue, F	20,488
Donald Adams & Kruse	4,445
Donald, S M	1,550
Donaldson Diesel Ltd	2,394
Donaldson Pyrch & Hume Ltd	795
Donaldson, B	3,895
Donaldson, R A	880
Donaldsons Big O Tire Ltd	9,361
Donaldsons Drug Ltd	71,779
Donar Chemicals Ltd	565
Donna Developments Inc	2,960
Donco Construction	10,292
Dongor Holdings Ltd	3,599
Donne Janitorial	750
Donnelly, F	800
Donnelly, M	4,416
Donovan Log Homes	13,668
Donovan Sales Ltd	1,203
Donovan, D	3,736
Donovan, L	1,478
Dons Auto Towing Ltd	1,357
Dons Gardens	580
Dons Gulf Service	747
Dons Mobile Crane	4,823
Dons Septic Tank Service	1,940
Dons Small Engine Repairs Ltd	2,124
Dons Welding & Machine Ltd	934
Donwood Logging	3,523
Doppelmayr Lifts Ltd	1,870
Doran Road Day Care Centre	3,278
Doric Howe Motor Hotel	2,568
Dorjack Contracting Ltd	7,311
Dorman Bay Developments Ltd	912
Dorman, P	4,120
Dormark Ventures Ltd	85,185
Dornan, L	5,992
Doro Painting Ltd	3,000
Doroghy, M	4,114
Dorothea Walker Elementary School	1,000
Dorsey Contracting Ltd, Mike	21,973
Dorwell Office Equipment Wholesale Ltd	531
Dosange, A	2,261
Dosanjh & Pirani	1,709
Dossenberger Excavating Ltd	130,570
Dosti Enterprises Ltd	1,150
Dotco Tools Ltd	6,135
Dots Market	819
Double Be Equipment Ltd	70,301
Double D Services	2,014

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Double Diamond Truck Centres Division	22,832
Double Eagle Construction Ltd	38,491
Double H Carriers Ltd	26,708
Double H Ranches Ltd	960
Double Happiness Restaurant	775
Double O Contracting	3,494
Double O Ranch Ltd	1,520
Double Ranches Inc	960
Double Tree Trucking	5,852
Doubleday Canada Ltd	915,799
Doucet, J C & I	21,122
Doucette & Co Ltd, L H	39,301
Doucette Enterprises Ltd	68,519
Doucette Logging, P	750
Doucette Ltd, Roy	16,142
Doucette Trucking, I	3,527
Doucette, L H	107,350
Doughty, W, Dr	1,150
Douglas & Associates Ltd, P A	1,170
Douglas & Mcintyre Educational Ltd	117,569
Douglas, V & Christie, T	17,669
Douglas Building Cafeteria	1,106
Douglas College	15,287,991
Douglas Day Celebrations	550
Douglas Ecological Consultants	6,194
Douglas House	4,836
Douglas Lake Cattle Co	108,588
Douglas Lake Timber Co Ltd	35,869
Douglas Motel	786
Douglas Paint (1980) Ltd	1,984
Douglas Park Community Centre Assn	12,224
Douglas Pharmacy	52,451
Douglas Photogrammetric Inc	11,050
Douglas Rentals Ltd	2,959
Douglas Signs Ltd	5,811
Douglas Street Shell	28,247
Douglas Symes & Brissenden	127,800
Douglas Symes & Brissenden In Trust	1,036,051
Douglas, A C	750
Douglas, B G, Dr	3,695
Douglas, D	1,528
Douglas, G	1,930
Douglas, J	7,257
Douglas, J D	8,438
Douglas, J M	1,298
Douglas, K	10,662
Douglas, K	657
Douglas, K	7,068
Douglas, K	700
Douglas, R H	563
Douglas, S	580
Dougness Holdings Ltd	7,426
Dougs Chevron Service	626
Dougs Gas Fitting	9,539
Dougs Heating Northern Ltd	2,868
Dougs Mens Wear	676
Dougs Television Service Centre Ltd	899
Dougs Trucking	1,985
Dougs Workshop	609
Doukhobor Benevolent Society	68,341
Doukhobor Village Restaurant	938
Doulyns Contracting Ltd	16,773
Doust & Smith	262,221
Douville, P	1,000
Dove Travel Ltd	1,097
Dove, R L	525
Dover Engineering Services Ltd	588
Dovhyns Contracting Ltd	921
Dow Chemical Canada Inc	139,294
Dow Jones Canada Inc	4,515
Dow Muir & Co	26,822
Dow Pharmaceuticals	1,464
Dow, J E	3,937
Dowdie, F E & Shepherd, J B	7,310
Dowe, F L, Dr	8,981
Dowker Contracting Ltd	2,135
Dowling, E M	5,509
Down To Earth	823
Down Town Radiator	1,916
Downer, M B	991
Downey Enterprises Ltd	363,952
Downey Research Associates Ltd, L W	13,010
Downey, B	6,360
Downie Street Sawmills Ltd	25,165
Downie, A	750
Downing, A G	8,832
Downing, E R	950
Downs Rest Home	294,828
Downtown Eastside Residence Assn	16,115
Downtown Eastside Womens Centre Assn	25,760
Downtown Improvement Association Of Salmon Arm	3,005
Downtown New Westminster Assn	1,168
Downtown Parking Commission	11,738
Downtown Parking Corp Ltd	20,287
Downtown Seniors Project Society	3,380
Downtown Service	661
Downtown Texaco	4,529
Downtown Toyota Centre Ltd	2,567
Downtown Travel Centre Ltd	740
Downtown Victoria Assn	875
Downtown-Blanshard Advisory Committee	91,390
Doyle & Doyle Logging	5,798
Doyle & Sons Logging Ltd, R H	4,219
Doyle Travel Ltd	1,319
Doyle, M J	5,274
Doyle, S P, Dr	511
Dozenberger Excavating Ltd	7,496
Dr Dougs Auto Clinic	888
Dr Endicott Home	1,011,331
Dr H N Maccorkindale Elementary School	630
Dr Kearney Junior Secondary School	1,384
Dr Knox Junior Secondary School	603
Drabiuk, M	999
Dragonfly Resources	26,883
Dragos Spring & Welding Ltd	8,627
Drain, T	1,000
Drake Willock Inc	2,660
Drake, J	4,060
Drake, M	4,069
Drake, M L	611
Draney & Sons Trucking, Frank	11,739
Draney, M	5,238
Draper Trucking, A	1,252
Draper, B W, Dr	648
Draper, J	13,972
Drapeshire Clothes Inc	8,394
Dravon Medical Inc	2,250
Dreamland Rocky Mountain Bungalows	556
Dreaper, D W	3,625
Drennan, G E	13,893
Drew Sawmills Ltd	3,047
Drew, W C	996
Drews Family Daycare	859
Drexel Co Ltd, F	1,669
Driedger, E A	800
Driftstone Enterprises	22,362
Driftwood Automotive Ltd	67,664
Driftwood Inn	583
Driftwood Jewellers (1981)	632
Driftwood Service Centre	1,425
Drillwell Enterprises Ltd	3,564
Drinnan, S	8,220
Driol, M	508
Drop N Shop Automotive Repairs Ltd	14,589
Drouet, L	3,378
Druets Service	660
Drug & Alcohol Rehabilitation Society	525,095
Drug Centre, The	94,346
Dragge, N L	1,744
Drukker-Brammall, P	4,800
Drum Cartage	605
Drummond Management Ltd	85,661
Drummond Mccall Inc	53,735
Drummond, M E	2,662
Dry Gulch Go Carts	1,544
Dryden, J, Dr	750
Drysdale, E R, Dr	45,705
Drysdale, P Q	920
Drysdale, S	1,157
Drzimotta, M	3,528
Du Pont Canada Inc	187,356
Du Pont Exploration Canada Ltd	550
Du Quah Enterprises	10,000
Dube Chevrolet Oldsmobile Ltd	1,918
Dube, B J	8,330
Dubois Chemicals Of Canada Ltd	643
Dubois, P F, Dr	3,883
Duby, T	3,304
Ducas, F	16,626
Ducharme, A	5,250
Duchastel, T	7,020
Duchess Park Secondary School	629
Dudley Ford Sales Ltd	1,021
Dudley, R W, Dr	15,400
Dueck GM On Marine	7,541
Dueck, P A	9,124
Dufferin Hotel	3,457
Duffie, J	1,155
Duffill, R H	1,124
Duffin Cove Motel & A Frames	1,860
Duffus College Ltd	1,834
Duffy, D J	2,942
Dufour Enterprises Ltd, R	1,498
Dufresne Contracting	1,494
Dufresne, F	26,065
Dufton, J F, Dr	515
Dugas, L	1,749
Duggan Trucking, Ian R	12,084
Duggan, D B	1,135
Duggan, I R	7,987
Duke Of Edinburghs Awards In Canada	39,500
Duke Residence	136,436
Dukes & Bradshaw Ltd	6,134
Dukes Heating Services Ltd	507
Dukeshire, K M	2,500
Dula, A	30,368
Dulsie Farm Ltd	900
Duluth Lighthouse For The Blind	3,526
Dumsidander, W R	2,097
Dumill Industries Ltd	502
Dumonteis Market Garden	1,440
Dumoulin Black	70,824
Dumoulin Lowes & Boskovitch	739
Dumphar Timber Ltd	5,232
Dun & Bradstreet Ltd	2,055
Dun & Bradstreet Of Canada Ltd	19,275
Dunbar & Gibbon Contracting Co Ltd	39,365
Dunbar Community Assn	10,794
Dunbar Lumber Supply	3,672
Dunbar Queen Elizabeth After School	8,374
Dunbar Shell Service	784
Dunbar Vacuum Ltd	677
Dunbar, D L	1,567
Duncalfe Orchard	940
Duncan & District Association For The Mentally Retarded	122,313
Duncan & District Association For The Mentally Handicapped	331,943
Duncan Auto Parts Ltd	3,730
Duncan Christian School Assn	119,844
Duncan Chrysler Motors Ltd	12,379
Duncan Contracting, Bradley	25,342
Duncan Cranbrook Elementary School	1,000
Duncan Electric Motor Shop Ltd	824
Duncan Esso	5,828
Duncan Garage (1958) Ltd	17,321
Duncan Iron Works Ltd	8,446
Duncan Kiwanis Village Society	125,286
Duncan Kondra Engineering Ltd	4,264
Duncan Meals-On-Wheels	2,700
Duncan Paving Ltd	627,506
Duncan Physiotherapy Clinic	1,101
Duncan Plywood Sales	1,231
Duncan Texaco (1979)	1,261
Duncan Tire Ltd	2,130
Duncan Transfer	15,837
Duncan United Church	1,150
Duncan-Cowichan Chamber Of Commerce	53,024
Duncan, F	17,280
Duncan, G A	700
Duncan, G B	959
Duncan, H	1,512
Duncan, J E	4,888
Duncan, W J	12,144
Dundas, J	7,051
Dundass, R L	2,200
Dunford, T	1,200
Dungate Nicholson & Co	4,102
Dunhill Personnel Consultants Ltd	7,717
Dunkley Lumber Ltd	3,405
Dunlop Sports	8,569
Dunlop, B	4,979
Dunlop, J	725
Dunlop, T Y	950
Dunn-Oates Associates	565
Dunn, A C	1,643
Dunn, C	2,250
Dunn, J N R	798
Dunn, L	2,020
Dunn, L	1,460
Dunn, R M	30,060
Dunn, W	804
Dunne & Rundle Ltd	4,447
Dunne, S	1,281
Dunnings Auction, Bob	3,049
Dunridge Drugs	44,181
Dunrovin Park Home	469,488
Dunsmuir Super Service Ltd	4,555
Dunster, S	1,178
Dunwoody & Co	43,403

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Duplican Business Systems	934
Duplisse, V	1,080
Dupuis, A & R	3,006
Dupuis, R	17,832
Durabilt Cases Ltd	1,103
Duracell Inc	60,583
Durack Contracting Ltd	8,942
Durand Machine Co Ltd	1,428
Durand Manor	4,198
Duranleau, A	1,137
Durante Bros Furniture Ltd	37,317
Durham Instruments	4,391
Durham, G E	885
Durling, R J	1,874
Durmuller, W	3,500
Duro-Test Electric Ltd	2,400
Durocher, R	13,652
Durrand Special Care Society, Henry M	323,296
Durrs Green Acres	90,635
Dustbane Products	1,605
Dutch Dairy Holdings Ltd	1,658
Dutch Lake Resort	620
Dutch Latch, The	2,676
Dutchies Transfer Ltd	20,626
Duthie Books Ltd	1,901
Dutoff Auto Service Ltd, Sam	1,007
Dutsons Progress Apiaries	1,607
Dvorak Excavating	5,436
Dwyer, D D	739
Dwyer, P J	868
Dyack, B	3,409
Dyakin, R & B	900
Dyck Heating & Air Conditioning	786
Dyck Holdings Ltd, George	980
Dyck Ltd, E	1,044
Dyck Transfer, C	10,420
Dyck Trucking	2,285
Dyck Trucking, J	21,680
Dyck, H	2,161
Dyck, J	16,835
Dyck, L	742
Dyck, P	580
Dyck, R V	1,640
Dyck, W	15,863
Dycks Pharmacists	803,427
Dycks Septic Tank Service	3,445
Dyer, C M	5,459
Dyer, W E	1,401
Dyers Garage Ltd	617
Dyke & Howard	2,153
Dyke, A	6,928
Dyke, R	11,104
Dykes Insurance Service Ltd	825
Dyna Med International	1,886
Dyna-Haul Ltd	209,370
Dynacor Coatings Ltd	3,538
Dynagraphics	6,217
Dynamic Chrome & Hydraulics Ltd	601
Dynamic Communications Ltd	9,843
Dynamic Construction Ltd	43,653
Dynamic Fuel Injection & Turbo Ltd	9,799
Dynamic Gardening	796
Dynamic Tune-Up & Auto Repairs Ltd	1,765
Dynapro Systems Inc	5,000
Dyrgas, A & J A E	1,500
Dywidag Fab Con Products Ltd	73,123
Dywidag Systems International Canada Ltd	2,989
Dzuba, S	8,431
E & A Trucking Ltd	8,900
E & B Market Ltd	1,514
E & B Trucking	9,513
E & D Propane Service	762
E & F Enterprises	640
E & G Repairs	606
E & G Trucking Ltd	19,381
E & H Ventures	695
E & I Sports	1,192
E & K Backer Logging	1,256
E & K Logging Ltd	7,645
E & K Trucking	1,610
E & M Glass Services Ltd	5,902
E & R Contracting	3,845
E & S Projects Ltd	7,967
E A Aquatic Inventory	7,782
E B Looseleaf Ltd	20,385
E B Y Engineering & Holdings Ltd	776
E C R I	1,143
E D C Engineering Ltd	6,392
E D P Service Ltd	1,370
E E C Industries Ltd	4,708
E G & G Canada Ltd	2,665
E I C Research & Management Ltd	106,379
E I F Sales Ltd	152,285
E J K Enterprises Ltd	1,476
E K Plumbing & Heating Ltd	2,543
E K Radio	1,221
E L B Enterprises Ltd	820
E M Plastic & Electric Products Ltd	8,396
E M Sciences Ltd	10,599
E M V Co	66,040
E P I Resources Ltd	25,874
E V S Consultants Ltd	1,750
E-Harris Co	997
E-Z-E Travel Ltd	7,643
E/D/C Distribution Centre	4,561
Eades, A	1,050
Eagan Lake Ranch Ltd	1,620
Eager Beaver Services Ltd	1,565
Eagle Bay Hall Society	7,385
Eagle Building Supplies Ltd	6,981
Eagle Creek Contracting Ltd	84,770
Eagle Delivery & Moving Service	611
Eagle Distributors Ltd	771
Eagle Ford Sales Ltd	96,796
Eagle Lodge	3,681
Eagle Logging Ltd	2,160
Eagle Ridge Hospital & Health Care Centre	254,829
Eagle River Cafe Ltd	737
Eagle River Secondary School	900
Eagle Rock Ranch Ltd	150,630
Eagle T Services	1,545
Eagle T Towing	2,882
Eagle Valley Arts Council	1,075
Eagle Valley Foods Ltd	1,394
Eagle Valley Holdings Ltd	50,070
Eagle Valley I D A Pharmacy Ltd	72,792
Eagle Valley News	1,151
Eagle Valley Recreation Commission	745
Eagleridge Daycare	18,404
Eagles, J	1,908
Eagles, R S	7,779
Eamor Pump Sales & Service Ltd	10,945
Earlco Mechanical Contractors Ltd	9,877
Earle, P J, Dr	1,920
Earlscourt Farms	720
Early Years Learning Center	4,253
Early, M	800
Early, M	6,663
Earlys Building Supply Ltd	2,292
Easal Marketing Ltd	750
East Chilliwack Agricultural Co-Op	130,817
East Coast Enterprises	2,000
East End Chevron	1,584
East Fraser Logging Co Ltd	90,791
East Kootenay Community College	6,523,118
East Kootenay Consumer Society	10,800
East Kootenay Greenhouses	664
East Kootenay Mental Health Society	79,390
East Kootenay Mine Safety Assn	7,000
East Kootenay Newspaper Ltd	1,311
East Kootenay Realty Ltd	5,777
East Kootenay Recreation Association & City of Cranbrook	896
East Kootenay Recreation Commission	950
East Kootenay Regional Hospital District	440,261
East Kootenay Society For The Hearing Impaired	9,620
East Kootenay Supplies & Equipment	603
East Kootenay Union Board Of Health	112,770
East Kootney Auto Supply Ltd	928
East Princeton Waterworks District	1,500
East Side Family Place	43,120
Easter Seal Society	552
Easter Seals Telethon	10,000
Easterbrook Chemical Ltd	5,000
Eastern Pacific Aviation Ltd	4,712
Eastgate Autobody (1981) Ltd	2,546
Easthope Sales & Service Ltd	1,034
Eastman School Of Music	1,500
Easton, M	15,635
Eastshore Community Library	1,882
Eastside Aggregates Ltd	21,446
Eastside Grocery	4,705
Eastside Net Shop	1,572
Eastway Chevrolet Oldsmobile Ltd	4,329
Eastwind Dairy Farms Ltd	1,120
Eastwood & Co	15,640
Easy Ad Specialties Ltd	610
Easy Living Design Ltd	880
Eaton Co Ltd, T, The	88,596
Eaton-Bay Trust	12,118
Eaton, E	2,802
Eaton, I E	920
Eatons Pharmacy Ltd	197,577
Eaves, D, Dr	102,427
Ebata, E A	6,841
Ebb Tide Rugby Football Club	2,475
Ebco Industries Inc	58,711
Ebdrup, P	523
Ebea Holdings Ltd	740
Eberhardt Caplan & Lacroix	55,834
Eccles, B	22,680
Eccles, G	732
Eccles, M E	3,402
Ecco Heating Products Ltd	3,961
Echo Bay Resorts Ltd	6,321
Echo Industries	523
Echo Lake Fishing Resort Ltd	700
Echo Logging Ltd	81,373
Echo Valley Ranch	780
Echo Wood Products	1,982
Echo, The	1,436
Eckel, C A, Dr	1,212
Eckler Brown Segal & Co Ltd	18,286
Eco-Tech Laboratories Ltd	940
Ecomarine Systems Inc	1,400
Econo Glass Ltd	20,529
Econo Mix Ltd	1,136
Econo-Mart	2,925
Economic Development Association Of B C	5.830
Economic Education Resource Centre	6,662
Economics Laboratory Canada Ltd	18,765
Economics Press Inc, The	1,882
Economist, The	1,241
Economy Glass & Mirror Co Ltd	2,108
Economy Label Sales Co Inc	1,013
Ecosign Mountain Recreation Planners & Arrowsmith Mountain Recreation	3,000
Ecosign Mountain Recreation Planners Ltd	601
Ecosummer Canada Expeditions Ltd	1,300
Ecoyoos Consulting Services	1,209
Ecumenical Centre	917
Ecumenical Childrens Centre	4,533
Edco Construction Co	140,645
Eddys Contracting Ltd	82,065
Edelweiss Chalets	2,220
Edelweiss Delicatessen	951
Eden Rest Home	622,912
Eden Trucking Ltd	14,043
Edenridge Day Care Centre	19,944
Edenshaw, J	1,000
Edenvale Enterprises Ltd	1,786
Edgar & Miner Contract Interiors Ltd	3,211
Edgar, D	14,968
Edgars Security Lock & Safe	1,574
Edgecombe Properties Ltd	1,465
Edgelow, G	525
Edgemont Farms	1,198
Edgemont Moving Co Ltd	1,464
Edgewater Auto Service Ltd	1,725
Edgewater Developments Ltd	26,656
Edgewater Improvement District	10,425
Edgewater Public Library	1,440
Edgeworth Construction Ltd	6,997,046
Edgeworth Helicopters Ltd	5,282
Edgington, D	2,859
Edgson Enterprises Ltd, Bob	17,008
Edgson Grader Rentals Ltd	88,505
Edgson Trucking, Norm	30,114
Edland Enterprises Ltd	696
Edmonds Appliance Centre Ltd	2,431
Edmonds Batteries	698
Edmonds Motors Ltd	591
Edmonds Tires (1978) Ltd	6,299
Edmonds, W H K	39,080
Edmonton Ambulance Authority	12,893
Edmonton Journal	4,537
Edo Western Corp	1,849
Edos Repair & Service	1,056
Eds Appliance Service	816
Eds Automotive Ltd	1,285
Eds Contracting Ltd	40,109
Eds Western Aviation Sales Ltd	1,650
Edu-Media Holdings Ltd	179,231
Educational Information Centre	8,800
Educational Research Institute Of B C	883,496
Educational Research Service Inc	571
Educational Resources Ltd	3,581
Edvan Agencies Ltd	3,253
Edvan Construction Ltd	3,926
Edwards & Martin	1,030

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Edwards & Sons Ltd, L	915
Edwards Edwards Edwards & Maskall	4,406
Edwards High Vacuum	705
Edwards Kenny & Bray	20,143
Edwards Marine Inc	583
Edwards Welding Ltd	840
Edwards, C G	1,725
Edwards, D G	4,187
Edwards, H I	4,800
Edwards, J	32,434
Edwards, M	14,460
Edwards, M	700
Edwards, R	620
Edwards, S	886
Edwin Reid & Associates Ltd	2,000
Edzerza, A	14,388
Eecol Electric Ltd	1,127
Eek & Sons, John	2,352
Eely, V	29,740
Effective Information Processing Ltd	3,685
Effective Wordprocessing Ltd	3,599
Efrat, B S	782
Efstonscience Inc	1,117
Egan-Laing Inc	646
Egans Market Ltd	984
Eggleston, J	951
Egmont Contracting Ltd	12,078
Egmont Marina & Resort	940
Ehlers Ltd, R	24,638
Ehwalt, J	850
Eichendorf, W	28,119
Eichhorst, H	7,527
Eide Logging Ltd, K	4,992
Eikos Planning & Environmental Design Group Ltd	1,125
Eilertsen Logging Ltd	13,255
Eisen, D	8,893
Eisenhut Insurance Agencies Ltd	12,193
Eitutis, P A	2,355
Ekset Contracting Ltd	44,594
Ekstrom, R	11,793
El Dorado Mfg Ltd	1,110
El Toro Log Salvage	19,797
El-Mac Development Ltd	1,531
Elaines	717
Elam Mfg Co Ltd	905
Elander & Elander Adjusters Vancouver Ltd	236,127
Elaschuk, N	1,228
Elastometal Pacific Ltd	85,225
Elders & Deacons Of The Church Of Christ, The	11,010
Eldor Holdings Ltd	8,789
Eldorado Recreation Ltd	1,781
Eldorado Water Skiing & Sailing	1,250
Eleanor Lake Campground Ltd	800
Electel Supply Ltd	1,236
Electric Power Equipment Ltd	11,693
Electric Shoppe Ltd	1,613
Electrical Enterprise Ltd	785
Electrical Service Contracting Ltd	8,253
Electro-Biology Inc	2,864
Electro-Med & Vari-Tech Services	1,383
Electro-Medical Instrument Co	2,078
Electrohome Ltd	5,777
Electrol Distributors Ltd	4,054
Electrolab Ltd	6,861
Electrolux Canada Ltd	3,146
Electrolytic Marine Corrosion Services Ltd	6,882
Electronic Industries Corp	4,486
Electronic Trend Products	1,265
Electrostarch Co	1,453
Elektro Dohmen Enterprises Ltd	6,111
Elephant Mountain Investments Ltd	880
Elgachuz Mountain Outfitters	512
Elgie, G L	1,693
Elgin Medical Clinic	669
Elias Raynier & Pinsky	1,750
Elias, G	4,678
Elias, H L	858
Elis Painting & Decorating Ltd	920
Elite Model Management	846
Elite Restaurant Ltd	672
Elizabeth Rest Home	51,033
Elizabeths Bra Fashions	5,004
Elk Creek Dairy Farms Ltd	1,120
Elk Falls Fishing Resort Ltd	1,106
Elk Lake Automotive Services Ltd	10,860
Elk Lake Sports	3,720
Elk Steel Fabrication Ltd	532
Elk Valley Air Services Ltd	21,303
Elk Valley Alcohol & Drug Program	72,500
Elk Valley Crisis & Information Line Society	3,892
Elk Valley Industrial Cleaners Ltd	2,212
Elk Valley Recreation Society	85,173
Elk Valley Society For The Handicapped	63,333
Elker Auto Supply Ltd	10,294
Elkford Chamber Of Commerce	1,273
Elkford Diagnostic & Treatment Centre	249,024
Elkford Public Library Assn	7,902
Elkhorn Excavating Ltd	10,184
Elkington Ltd, E N	22,787
Elkins Contracting, M J	1,305
Elko Hilltop Service Ltd	575
Elkroy Benevolent Society	33,593
Elks Aldergrove Lodge	16,236
Elks Assn	254,873
Elks Club	79,352
Elks Victoria Lodge	8,170
Ell, R B	874
Ellehammer Industries Ltd	1,107
Ellens, C	2,842
Ellett Copper & Brass Co Ltd	2,963
Elliot Bros Trucking	1,363
Elliot, B	1,250
Elliot, D	7,102
Elliot, G	1,840
Elliotson, L	827
Elliott Ltd, R J	3,434
Elliott Spring Farm	2,089
Elliott Steel Ltd	39,956
Elliott-Baker, D	2,463
Elliott, B	2,000
Elliott, B	750
Elliott, B W	711
Elliott, C	690
Elliott, C D	700
Elliott, E	3,815
Elliott, G	6,900
Elliott, R G	700
Elliott, S V, Mrs	19,215
Ellis & Associates Ltd, Grant	5,550
Ellis & Co Ltd, J B	2,938
Ellis Blasting, Erin	6,480
Ellis Co Ltd, W J	29,079
Ellis Contracting Ltd	8,186
Ellis Family Orchards	2,200
Ellis Ltd, J M	1,549
Ellis Trucking Ltd, Dan	2,710
Ellis, C G	2,858
Ellis, D	1,177
Ellis, E S	7,933
Ellis, L	1,000
Ellis, M C	1,680
Ellison Excavating Ltd	11,932
Ellison, D R	70,273
Elliswood Photography	726
Ellsays Town N Country General Store	3,661
Ellsworth, C	1,706
Ellwood Properties Ltd	583
Elmac Developments Ltd	926
Elmardawn Enterprises Ltd	1,372
Elmec Engineering Ltd	2,620
Elmes Boarding Home	7,185
Elmore, G	19,506
Elmquist & Sons Trucking Ltd, J	2,153
Elmquist, S	1,251
Elphinstone Pioneer Museum Society	4,705
Elroy Sports Ltd	663
Elsevier Science Publishers Bv	963
Elsevier Science Publishing Co Inc	2,710
Elson Glass	834
Eltron Enterprises Ltd	1,441
Elvins Equipment Sales Ltd	12,387
Elwood Enterprises Ltd	53,695
Elworthy	514
Ely, M	1,050
Emanuel, J	1,750
Embassy Cleaners	10,910
Emblematic Jewellery Products Of Canada Inc	128,768
Embree, J M	4,035
Embry, S	15,200
Emco Supply	2,997
Emerald Isle Enterprises Ltd	593
Emergency Health Services Commission Subsistence Allowance	52,832
Emergency Services Educational Assn	854
Emerick, J A	29,067
Emerson Medical Clinic	1,024
Emerson Optical	14,291
Emerson, J G, Dr	600
Emery & Esquimalt Electric Ltd, E H	30,661
Emery Worldwide	5,840
Emery, C E	17,040
Emery D B, Dr	2,080
Emery, R	9,163
Emig, B G	1,500
Emily Carr College Of Art & Design	5,314,082
Emma-Lea Farms Ltd	3,039
Emmanuel Christian Pre-School	1,265
Emmanuel Place	99,706
Emo Industrial Supply Ltd	1,001
Emond-Montgomery Ltd	834
Empire	986
Empire Brush Ltd	601
Empire Equipment Rentals	1,233
Empire Pizza & Steak House Ltd	807
Empire Shirt Ltd	43,384
Empire Tracing Ltd	784
Empire Used Auto Parts (Kamloops) Ltd	588
Empire Used Auto Parts (Nanaimo) Ltd	789
Empire Used Auto Parts Ltd	914
Employee Information Council	1,219
Employers Council Of B C	2,196
Empress Boats Sales	3,275
Empress Hotel Holding Ltd	1,748
Empress Photo Supply Ltd	1,232
Empress Pontiac Buick G M C Ltd	200,860
Empress Security Alarms Ltd	3,395
Empress Service Ltd	2,994
Empress Taxi	5,806
Empress Transportation Co Ltd	10,452
Empress, The	29,111
Enarson, D, Dr	3,807
Enderby & District Chamber Of Commerce	3,000
Enderby & District Community Services Homemaker Division	2,086
Enderby & District Homemakers Society	209,799
Enderby & District Memorial Hospital	1,621,558
Enderby Auto Body Ltd	976
Enderby Commoner	1,479
Enderby Electric Ltd	1,024
Enderby Gravel Products Ltd	101,441
Enderby Sand & Gravel Ltd	543
Enderby Television Syndicate	68,000
Enders, E	12,046
Enderton Kent	709
Endicott Centre	34,553
Endo Canada Ltd	1,310
Endowment Lands Incorporation Committee	2,000
Enercon B C	1,595
Enercorp Instruments Ltd	6,926
Eneready Products Ltd	3,214
Energesis Control Systems Ltd	503
Eng Prescriptions Ltd, Peter	130,231
Eng Washing Machine Rental Ltd	1,453
Eng, A P, Dr	540
Eng, S	7,594
Engebretson Fur Farm Ltd	838
Engelhart, P	1,200
Engine Parts Warehouse	1,202
Engineering Interface Ltd	658
Engineering Laboratory Design Inc	1,708
Engineers Auditorium	2,625
England, E	37,910
Englebert, H	1,200
English Bay Apartment Hotel	3,154
English Bay Cedar Products	1,700
English Bay Sailboarding Club	740
English Car Centre Of Courtenay Ltd	1,214
English Diesel Ltd, Art	4,905
English Manor	137,093
English, J B	984
English, R A, Dr	4,635
English, W J	1,225
Englund Trucking Ltd, Lyle	3,984
Englund, L	1,702
Englund, S	11,941
Enid Guest Home	26,651
Enjoying Advertising Ltd	1,400
Ennik, J	1,859
Ennila Rest Home	24,313
Enns, D	2,210
Enns, S C, Dr	1,279
Enrich, C	16,838
Ensign Chrysler Plymouth Ltd	576,973
Ensign Lease Ltd	22,264
Ensoro Sales & Service	672
Entercom Media Services Inc	3,700
Entirety Investments Ltd	2,043

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Envirocon Ltd	694
Environment Information Center Inc	1,339
Environmental & Social Systems Analysts Ltd	8,000
Environmental Group Ltd	4,074
Environmentally Appropriate Communications	12,723
Envirotech Research & Development Ltd	11,143
Envirotech Research & Development Ltd	1,857
Epec Consulting Western Ltd	2,916
Epie Institute	4,405
Epp, B	2,080
Epp, D	2,143
Epscan Instruments Ltd	1,776
Equine Veterinary Centre	880
Equinox Valley Farm Ltd	4,950
Equipment & Industrial Clean All	2,762
Er-Nada Enterprises	730
Era Aviation Center Inc	1,994
Era Helicopters Inc	4,737
Eranova Ventures Ltd	900
Erasmus, G	870
Eric Clearinghouse On Educational Management	501
Erichsen, V	1,400
Erichuk Trucking, Dale	1,861
Erickson, G & L	23,507
Erickson Gold Mining Corp	860
Erickson, C	608
Erickson, G	37,628
Erickson, I	16,766
Erickson, I S	700
Erickson, J	3,639
Erickson, L	4,682
Erickson, M A	1,400
Erics Meat Market	765
Ericson, C M	1,121
Erika Labs Ltd	13,531
Eriksen, M	1,270
Erimar Sales	928
Erlichman, S	670
Erling Graphic Arts, Lis	1,966
Erlings Excavating	2,126
Ermas Skin Care Ltd	823
Ernada Enterprises	3,119
Ernies Cameras Ltd	704
Ernies Grading	6,444
Ernies Service Of Vernon Ltd	3,209
Ernies Water Works	854
Ernst & Whinney	386,986
Ernst Forest Products Ltd	2,040
Ernst Trucking Ltd, J	29,859
Eron Contracting Ltd	13,976
Errico Silversides Wilson & Mars	9,948
Erskine, E A	8,082
Ervs Auto Body Ltd	959
Erwin Family Daycare	1,558
Esak, W	1,029
Esau & Son Construction Ltd	13,819
Esau Construction Ltd, Harold	7,709
Esau Excavating Ltd	6,023
Esbe Laboratory Supplies	2,515
Eskes, J	805
Esnouf, P V	6,766
Esperanza Enterprises Inc	880
Esperanza Sea Farms Ltd	800
Esplanade Day Care Centre	7,597
Esquimalt Automotive Parts Ltd	544
Esquimalt Preschool	600
Esquimalt Saanich Taxi	3,097
Esquimalt Senior Mens Curling Club	12,224
Esquimalt Veterinary Clinic	3,811
Esquimalt-Vic-West-View Royal Advisory Society	37,497
Esralson, L	735
Essa Environmental & Social Systems Analysts Ltd	4,346
Essak, Z	689
Essar Enterprises	6,724
Esser Engineering Works Ltd	50,000
Essex Electric Ltd	740
Esso Centre	650
Esso Home Comfort Centre	699
Esso Resources Canada Ltd	515,445
Estereicher, A	43,937
Estevan Engineering Ltd	1,330
Estevan I D A Pharmacy	126,228
Estherlee Daycares Inc	4,920
Esthers Inn	5,730
Estlin Air Services Ltd	42,154

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Estrin Mfg Ltd	6,975
Et Cetera	812
Etchell, C T	543
Ethnographic Arts Publications	817
Etmanski, L M	4,000
Ets Electric Ltd	1,300
Etzera, P	735
Eugene, M	1,842
Eugene, P	15,146
Euler, S	10,700
Eurocan Pulp & Paper Co Ltd	364,676
Euroclean Canada Inc	22,788
Euromoney Publications Ltd	853
Europa Publications Ltd	1,090
Europe Information Service	716
European Bakery Ltd	25,239
Eustache, C	700
Eutectic-Castolin	4,286
Evangel Tabernacle Of Kelowna	16,257
Evangelical Education Society	114,599
Evans & Associates Ltd, J	20,229
Evans & Associates Ltd, R L	810
Evans & Associates, H J W	1,780
Evans & Co	2,137
Evans Auto Services Ltd, Mike	1,100
Evans Cantillon & Goldstein	23,115
Evans Ford Mercury Sales Ltd, Ken	7,000
Evans Fuels Ltd, Gordon J	8,987
Evans Ltd, H H W	860
Evans Machine Co	2,603
Evans Products Co Ltd	15,314
Evans, D G	13,374
Evans, F H	1,320
Evans, G R	3,143
Evans, J	4,046
Evans, J I	71,495
Evans, J M	6,008
Evans, N M	1,613
Evans, P	1,302
Evans, P M	2,393
Evans, R K	1,370
Evans, S L	853
Evans, W G, Dr	661
Eveleigh, R	1,200
Ever-Brite Aluminum Products Ltd	1,975
Everclear Building Maintenance Ltd	17,973
Everest Auto Clinic Ltd	4,456
Everett Rest Home	71,399
Everett, G	12,480
Evergreen Acres Senior Citizen Housing Society	7,294
Evergreen Adult Care Centre	357,241
Evergreen Baptist Home	1,390,897
Evergreen Data Products Ltd	72,011
Evergreen Empire Mills Inc	10,191
Evergreen Equipment Ltd	576
Evergreen Forest Products	39,351
Evergreen Motel	741
Evergreen Motors Ltd	9,051
Evergreen Par 3 Golf Course	1,318
Evergreen Pharmacy	80,305
Evergreen Press Ltd	944,970
Evergreen Services Ltd	703
Evergreen Sportswear Manufacturing	36,615
Everlast Plastics Co	9,209
Evers, D	9,936
Everson, M	7,428
Evert Lind Ltd	4,926
Everything Done Right Catering	2,460
Evin, W	736
Ewald, G A	1,942
Ewalt, R	4,637
Ewanyshyn Electric	646
Ewashina Logging	665
Ewert & Company	12,321
Ewert, P W	626
Ewing, L	8,867
Ewing, V	6,482
Exa Engineering	2,447
Exact Auto & Glen Lake Service	4,993
Exaltacion, E	1,600
Excel Disposal Service	912
Excel Equipment Ltd	6,215
Excel Heliark Welders	1,482
Excel Kolor Kwik Photo Finishers Ltd	1,137
Exclusive Custom Brokers Corp	3,038
Exco Industries Ltd	1,125
Execu-Type Services	20,100
Execuplace	16,246
Executive Air Craft Ltd	837
Executive Courier Service Ltd	16,697
Executive Dental Supply Ltd	623

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Executive Flight Centre Ltd	1,358
Executive House	18,369
Executive Program, The	4,200
Executive Reports Corp	881
Executive Secretarial College Inc	1,432
Executive Secretarial Services Ltd	765
Executive Seminars International	1,575
Exeter Arms Motor Hotel	1,411
Exeter Clinic	845
Exeter Salvage	12,494
Exhibit Services Ltd	4,440
Exhibition Contractors Co Inc	909
Exhibition Shell	943
Exide Canada Inc	13,794
Exotic Interiorscape Ltd	2,280
Experience Group Educational Publisher	6,210
Explosives Ltd	19,767
Expo 86	9,000
Express Automotive & Hd Ltd	5,899
Express Editorial & Graphics Ltd	5,152
Extech Systems Ltd	40,442
Extel Communications Ltd	637
Extendicare Ltd	19,460
Extension & District Recreation Commission	2.911
Exton & Dodge	21,800
Exton, M	1,265
Extra Foods	8,241
Eye Opener Opticians, The	3,000
Eyecraft Optical	1,235
Eyolfsons Pharmacy Ltd	104,892
Eyre, B J	761
Eyre, M	700
Eze Brew Coffee Service (V I) Ltd	10,777
Ezeard Auto Service	971
F & F Cedar Products	1,679
F & F Equipment Ltd	86,995
F & K Logging Ltd	34,444
F & N Enterprises Ltd	800
F & N Log Sorting Ltd	925
F & R Contracting Ltd	15,589
F & V Ventures	2,401
F & W Kan Yon Restaurant	1,461
F A B Logging Co Ltd	2,453
F A E Sales & Service Ltd	1,017
F B C Artdesign Display Ltd	800
F J H Construction Ltd	10,935
F J R Equipment Ltd	38,405
F M Septic Tank	4,884
F P F Holdings Ltd	38,361
F R D Communications Ltd	1,299
F R Diesel Electric Co Ltd	70,424
F S J Land Transport Ltd	20,632
F S J Northern Lumber Ltd	3,952
F S J Powercraft Sales & Service (1977) Ltd	9,023
F-Stop Photo Finishing	651
Faa, T J	750
Fab-Rite Service Ltd	11,376
Fabbi Auto Parts Ltd	1,609
Fabbro, N	15,774
Fabricare One Hour Cleaners	2,664
Fabricated Plastics Western Ltd	14,285
Fabriform Plastic Ltd	1,386
Fabrikem Construction Supply Ltd	702
Fabrite Services	3,656
Fabro Building & Supply Co Ltd	3,852
Fabro, P	755
Facs Record Centre	9,786
Factory Optical	3,124
Faculty Club Of U B C	719
Fadden, G	900
Fadear, J	785
Fadi, T	3,736
Faessler, J	2,645
Fagan & Son Trucking, R	11,805
Fahhing, T, Dr	912
Fahmi, B M, Dr	2,160
Fahse & Co, H	2,401
Fair Haven Burnaby	243,555
Fair Haven United Church Home, The	343,209
Fair Trial Farm Ltd	76,227
Fair-Mart Foods Inc	2,686
Fairbairn Restaurants Ltd	1,060
Fairbairn, G	5,189
Fairbridge, R B	1,423
Faircrest, F	4,330
Fairfield Collision Repair Ltd	1,438
Fairfield Early Childhood Centre	6,167
Fairfield Fish Market Ltd	1,596
Fairfield Homemaker Service Society	323,002

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Fairfield Moving & Storage Ltd	5,959
Fairfield Optical Ltd	1,921
Fairfield Pharmacy (1975) Ltd	245,131
Fairfield Repair Ltd	3,129
Fairfield Shell Service	4,009
Fairlane Fine Foods Ltd	1,224
Fairley, J, Dr	627
Fairley, S	1,376
Fairmeade Investments Ltd	1,500
Fairmont Hot Springs Resort Ltd	26,986
Fairmount Canada	500
Fairview Auto Body	7,337
Fairview Building Supplies Inc	4,353
Fairview Go-Karts	1,254
Fairview Grocery	1,598
Fairview Leasing Ltd	2,480
Fairway Holdings Ltd	6,883
Fairway Pharmacy	48,132
Fairway Rent-A-Car	619
Fairweather Inc	2,854
Fairweather, F	12,546
Fairweather, T	1,955
Faith Films Ltd	5,184
Falat, W	1,990
Falcann Septic Tank Service Ltd	3,135
Falcann Toilet Rentals Ltd	2,521
Falcon Motive Repair Ltd	869
Falcon Trucking Ltd	80,893
Falcons Nest Restaurant	1,060
Falcus & Associates (1977) Inc, W V	844
Falis-Way Development Co Ltd	8,372
Falk Brothers Industries Ltd	660
Falk, E	6,560
Falkins Mcintosh Inc	2,125
Falkland & District Community Assn	16,719
Falkland Construction Co Ltd	8,845
Falkowsky Enterprises Ltd	8,328
Fallas, G	8,415
Fallis Turf Equipment Ltd	27,102
Falls-Way Development Co Ltd	33,893
False Creek After School Care Program	8,403
False Creek Child Care Society	20,347
False Creek Industries Ltd	59,307
False Creek Lumber Sales Ltd	1,435
False Creek Marinas Ltd	2,164
False Creek Residence	408,242
False Creek Travel	5,690
False Creek Yacht Services Ltd	1,440
Familiar Transmission	1,240
Family & Childrens Services Of London & Middlesex	1,667
Family & Childrens Services Of Renfrew County	2,495
Family & Childrens Services Of The District of Kenora	5,541
Family & Childrens Services Of The Niagara Region	6,957
Family & Childrens Services Of The Durham Region	6,964
Family & Childrens Services Of The County of Simcoe	4,632
Family Ceramics Co Ltd	1,392
Family Dolls, The	2,073
Family Drug Mart	2,312
Family Drugs	33,584
Family Medicine Research Institute	7,000
Family Services Of Greater Vancouver	12,760
Family Ski & Sports Shop Ltd	2,260
Family Truck Canopies Ltd	3,841
Fan & Co, Harry	11,590
Fan Tan Design Service	873
Fandrich Cone Harvesters Ltd	20,750
Fandrich, B	1,315
Fane Optical Co Ltd	2,488
Fanny Bay Oysters Ltd	906
Fannys Fabrics	796
Fant, T M	709
Fantastic Films Inc	1,960
Fantasy Books & Comics Ltd	881
Fantin, T D, Dr	875
Far West Air Conditioning Ltd	1,661
Far West Industries Inc	1,049
Far West Sporting Good (1975) Ltd	2,138
Far-Ko Contracting Ltd	17,869
Far-Met Importers Ltd	3,696
Farano, R	3,194
Farber & Folk	9,297
Farcnik, D	2,662
Farebrother, M	2,850
Fargo Enterprises	5,949
Farina Holdings Ltd	13,623
Farko Contracting Ltd	61,481

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Farleigh Lake Water Users Community	11,200
Farm Income Insurance	62,137,236
Farm Products Industry Improvement	1,589,095
Farmco Buildings Ltd	1,138
Farmer, E	1,412
Farnell, J	41,270
Faro City Construction Ltd	1,373
Faroutfits	2,713
Farquharson Farms Ltd	715
Farquharson, A	700
Farquharson, A	5,151
Farrage Bros Foods Ltd	1,402
Farrell & Co Ltd, R W	20,618
Farrell Creek Livestock Assn	4,000
Farrell, E	17,089
Farrell, J K, Dr	16,125
Farrell, L C	1,652
Farrer, A	97,472
Farrington, S K	1,650
Farris Vaughan Wills & Murphy	502,050
Farup, T	16,104
Farwell Mechanical Contractors Ltd, G	1,200
Farwest Bus Lines Ltd	1,909
Farwest Travel Inc	2,962
Faryna, M H, Dr	647
Fashion Fabrics	1,312
Fashion Foundations	26,324
Fashion Optical	1,067
Fast Frames	9,690
Fast Septic Service	8,957
Fast, C W	1,111
Fast, E E, Dr	731
Fast, J A, Dr	1,370
Fathers Of Confederation Buildings	54,850
Faubert, T	666
Faucher & Fils Industries (1964) Ltd	8,622
Fauchon Engineering Works Ltd	6,989
Faulkner, D	6,932
Faulkner, E L	678
Fauquier Community Reading Centre	800
Fauquier Esso Service	3,534
Faust, G	760
Favel Enterprises Ltd	602
Favelle, L	700
Favero, K J, Dr	570
Fawcett Bros Co Ltd	83,147
Fawdrey, S	5,830
Fawkes Books & Stationery Ltd	1,986
Fay, H E, Dr	50,936
Fay, P J, Dr	37,335
Fear, D	801
Fearey, D	2,522
Fearns, D	5,424
Featherston, W	521
Featherstone Travel Service Ltd	6,227
Feddersen Excavating, H	1,937
Federal Business Development Bank	1,199
Federated Co-Operatives Ltd	85,855
Federated Customs Brokers Ltd	990
Federation Of B C Naturalists	4,500
Federation Of Mountain Club Of B C	13,700
Fedorak Photo	2,569
Fedorak, N R	2,000
Fedun, S	1,800
Fedyk, J J	4,353
Fee, B D	617
Fee, T P	14,819
Feesey, T	1,656
Fehler Orchards, R & I	900
Fehr, D	3,182
Fehr, I	2,920
Fehr, J A	3,916
Fehr, O	23,766
Feist, L, Mrs	1,240
Feldman Holdings Ltd	1,060
Felix Construction Co	1,283
Felix, A R	700
Felix, T	1,050
Felker Lake Ranch Ltd	28,904
Felker, H	600
Felkner Lake Ranch	3,330
Fell Contracting Ltd, Wayne	40,434
Fell, R C	3,635
Fellburn Hospital	1,810,433
Fellers & Bassett Enterprises Ltd	62,073
Fellers, R P	24,019
Fellers, V A	26,360
Fellhaugr, H	4,120
Fellows, S J	636
Felske, G	2,072
Fenco Lavalin Corp	117,631
Fenger & Associates Ltd, F N	4,838

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Fenix Distributors Ltd	2,771
Fenn, F	546
Fennells Trailer Supplies Ltd	4,253
Fensom, J	1,416
Fenton, A	2,700
Fenton, C E	2,297
Fenton, H C	2,750
Fenway General Contracting	3,222
Ferber, H, Dr	3,628
Ferbey, E	980
Ferdies Building Supplies	1,594
Ference & Associates Ltd, Don	107,008
Ferenczi, S	1,432
Ferg, H	5,102
Ferguson Construction Ltd, G J	24,402
Ferguson Equipment Ltd, F G	11,038
Ferguson Funeral Home Ltd	5,476
Ferguson Laboratory Ltd, J P	37,347
Ferguson Supply Ltd	185,512
Ferguson-Benfield Laboratory Ltd	3,193
Ferguson, B	2,470
Ferguson, J	8,720
Ferguson, K	790
Ferguson, M B, Dr	58,505
Ferguson, N	522
Ferguson, R	44,509
Ferguson, V L	562
Fergusson, S	3,713
Fermco Rental & Sales Ltd	3,973
Fern, H	2,100
Fernandez-Romero Co Ltd	1,850
Fernandez, D	889
Ferne, H C	1,200
Fernie & District Arts Council	5,670
Fernie & District Chamber Of Commerce	8,072
Fernie & District Homemakers Service	397,926
Fernie Ambulance Service	1,263
Fernie Building Supplies Co Ltd	2,256
Fernie Car Craft Auto Body Ltd	679
Fernie Cartage Ltd	3,112
Fernie Centennial Library Society	700
Fernie District Hospital	2,782,946
Fernie Drug Ltd /1	6,719
Fernie Esso	1,977
Fernie Free Press Publishing Ltd	3,155
Fernie I D A Drugs	7,790
Fernie Medical Centre	2,036
Fernie Minor Hockey Assn	1,289
Fernie Office Maintenance	4,428
Fernie Public Library Assn	23,175
Fernie School District 1	14,637,435
Fernie Secondary School	655
Fernie Shell Service	3,651
Fernridge 66 Service	704
Fernwood Community Assn	51,933
Fernwood Community Centre	57,550
Fernwood Community Centre Day Care	17,523
Fernwood Dental Clinic	10,161
Fernwood Developments Inc	1,356
Fernwood Homemaker Service	405,735
Fernwood House Society	179,117
Fernwood Medical Clinic	41,398
Fernwood Movers & Storage Ltd	3,848
Fernys Auto Body Shop	2,150
Ferrari, R L M, Dr	3,696
Ferris Contracting, D	15,397
Ferro Industrial Products Ltd	2,294
Ferster, H	1,592
Festival Concert Society	206,931
Festival Of Forestry	7,500
Fetterley, D G	5,124
Fetterly, N	1,035
Feuz Trucking, Paul	12,637
Fiander Imperial Oil Sales, B	784
Fiber-Cann Ltd	6,079
Fibermold Products Manufacturing	4,417
Fiberplast Products Ltd	5,471
Fibich, M	3,362
Fichtner Footwear Ltd	528
Fiddes, K R	6,751
Fiddick, D L	1,523
Fiddler, J	1,900
Fidelity Hearing Instruments Inc	6,173
Fidelity Trust	1,499
Fiederer, K	650
Fiedler Bros Contracting Ltd	52,732
Field & Co	1,594
Field & Co Ltd, J G	10,475
Field Aviation Co Ltd	36,975
Field Construction Ltd	8,650
Field Contracting, Merril	14,445

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Field, D	590
Field, H	3,682
Field Party Expense—Environment	257,146
Field Party Expense—Forests	80,972
Field Party Expense—Highways	3,568,483
Field Party Expense—Lands, Parks & Housing	2,781
Fields Stores Ltd	62,201
Fields Welding & Industrial Supplies Ltd	18,862
Fields, C A	506
Fiesta Supermarket	869
Fifth Ave Auto Ltd	1,372
Fifth Ave Pahrmacy Ltd	103,627
Fifty West Holdings Ltd	7,479
Fiji Islands Upholstery Co Ltd	5,185
Fike, R D	1,537
Fil-Idf Canada	951
Filka Lumber Co Ltd	2,736
Filkow, S	6,664
Fillingham, G	5,542
Filliol, E J	7,200
Fillmore, K	56,382
Film & Video Lighting Services	13,031
Film Communicators	909
Film Exchange Transfer	1,243
Film House	811
Filmore, K	20,968
Finall, A	29,975
Financial Collection Agencies	3,600
Financial Post	2,024
Financial Post Corp Service	1,550
Financial Times Of Canada	524
Finch, C L	509
Finch, L	1,500
Findell, W	17,159
Findlay Creek Sawmills	6,361
Findlay, D	29,724
Fine Cut Films Ltd	5,750
Fine Science Tools Ltd	999
Finkle, P, Dr	52,715
Finks Sawmills Ltd	14,713
Finlandia Consultant Pharmacy	338,471
Finlay Forest Industries Ltd	11,690
Finlay Navigation Ltd	20,570
Finlay, R	1,000
Finlayson, W L	2,300
Finn Style Sauna Builders Inc	1,540
Finnegan, W T, Dr	2,296
Finneron Pontiac Buick Ltd, M	4,178
Finning Power Products	11,219
Finning Tractor & Equipment Co Ltd	751,554
Finnish Canadian Rest Home	383,062
Finnish Manor	653,223
Fiorentino Bros Contracting Ltd	33,081
Fir Acres	96,164
Fir Crest Resort Ltd	1,060
Fir Park Village	1,035,951
Fir Park Village Adult Day Care	59,661
Fircrest	35,352
Fircrest Residence	90,618
Fire Chiefs Association Of B C	2,440
Fire Commission Fees & Expenses	19,283
Fire Prevention Canada Assn	3,746
Fireside Motor Inn	2,648
Firestone Canada Inc	407,737
Firestone Stores	14,717
Firman, W	14,589
Firomski, F	2,008
First & Fraser Esso	1,511
First City Capital Ltd	427,543
First City Trust Co	63,595
First Memorial Services Ltd	15,981
First Presbyterian Church	1,210
First United Church	20,798
Firstys Western Contracting Ltd	3,056
Fischer & Porter (Canada) Ltd	872
Fischer, C	21,160
Fischer, D	18,596
Fischer, I	9,118
Fischers Drug Store	86,291
Fish Bowl, The	696
Fish Ltd, Gordon	10,696
Fish, G	4,200
Fishenden, J D	848
Fisher & Cowan	1,991
Fisher, D & Hunt, L	68,245
Fisher Construction Corp, P F	963
Fisher Logging Ltd, H	12,437
Fisher Park Investments Ltd	29,267
Fisher Scientific Co Ltd	298,668
Fisher-Fleming & Olson	14,058
Fisher, D	604
Fisher, E	1,935
Fisher, G	9,869
Fisher, H	2,500
Fisher, H A M	916
Fisher, H E B	941
Fisher, L	4,674
Fisher, L E	1,747
Fisher, L S	38,761
Fisher, M M, Dr	48,767
Fisher, N J	675
Fisher, P J	637
Fisher, S J, Dr	718
Fisher, S R	1,596
Fishermans Motel	829
Fishers Allied Drugs	124,207
Fishers Blueberry Farm	1,308
Fishers Continental Ltd	5,581
Fishers Enterprises Ltd	1,213
Fishers Hardware (1982) Ltd	6,992
Fishleys	35,738
Fisk, P H	1,400
Fisk, S	1,080
Fisons Corp Ltd	529
Fisons Western Corp	95,799
Fissel, J R	2,248
Fitchett, T	4,355
Fitter Shoe Enterprises, The	799
Fitting Place, The	748
Fitz Logging Ltd	2,012
Fitz-Wright Suits Ltd	5,314
Fitzgerald, J E, Dr	4,068
Fitzharris, T	900
Fitzhenry & Whiteside Ltd	184,180
Fitzpatrick, N	1,143
Fitzsimmons Trucking, Neil	3,190
Fitzwater School	4,450
Five Corners Sales & Service Ltd	1,745
Fjord Pacific Marine Industries	2,170
Flag Shop, The	804
Flagg & Co Mfg Ltd	2,168
Flainek, V	1,286
Flame Heating	4,799
Flaming Motor Hotel	1,322
Flanagan, M	3,787
Flanagan, R	10,918
Flanagans Building Supplies	1,763
Flanders Van Service	10,467
Flavelle, R W	2,384
Flawse Contracting, A	8,677
Fleck Bros Ltd	1,430,034
Fleet Facts Inc	3,011
Fleetline Distributors	15,301
Fleetline Parts & Equipment Ltd	18,043
Fleetrite Wholesale Parts Distributors Inc	2,229
Fleetwood Mushroom Farm	1,792
Fleetwood Sausage Ltd	13,904
Fleetwood Silviculture Services Ltd	128,710
Flegel, F C	906
Fleischer, J	1,411
Fleischman, O	2,406
Fleming & Dixon Trucking Ltd	13,803
Fleming Printing Ltd	160,363
Fleming Trucking, D R	18,901
Fleming, B	885
Fleming, R	1,273
Fleming, T	1,525
Flemings Rest Home	218,768
Fletcher, C	2,100
Fletcher, D	13,207
Fletcher, I	1,900
Fletchers Ltd	227,416
Fleury Hearing Aid Consultants Ltd, A A	1,436
Flex-Lox Industries Ltd	2,505
Flexsystems Computer Group Ltd	2,070
Fliczuk, J	690
Flight Centre Victoria	607,810
Flightcraft Inc	50,844
Flint Motors Ltd	1,350
Flint, V	650
Flintstone Redi-Mix	2,299
Flodin Automotive	1,334
Floorland Carpets Ltd	735
Floors Modern Ltd	547
Floren, M	818
Florence Nightingale Private Hospital (1968) Ltd	145,428
Floridin Co	2,944
Florittos Egg Sales	28,959
Florohn Photographic Ltd	1,241
Flow Laboratories Inc	94,903
Flower Power Apiaries	1,356
Flume Creek Bulldozing Co Ltd	3,710
Flygt Canada Ltd	3,837
Flying Fireman Ltd	29,624
Flying Pijeons	827
Flynn Bros Publishing Ltd	7,394
Flynn Trucking, R	6,287
Flynn, B	4,375
Flynn, V	1,100
Foam Shop, The	1,062
Focal Point Opticians	775
Focal Point Studio & Cameras Ltd	927
Fockler, D F, Dr	583
Focus Optical	1,756
Focus-The Visual Group	892
Fogal, C C	18,357
Fogarty, R M	9,908
Fogg Motors Ltd	14,187
Fogg, J	14,969
Foisy Automotive Service Ltd	1,253
Foisy, R L	691
Foley, B, Dr	1,055
Foley, J P	2,001
Foleys Candies Ltd	1,439
Folk Chevrolet Oldsmobile Inc, Don	9,883
Follower Boarding Home	89,849
Folvik, L I	5,690
Fontaine, C	7,020
Food Basket	692
Food Corral, The	1,078
Food For The Hungry	19,525
Fooks Trucking Ltd, W	2,785
Foot Health Shore Store Ltd	1,227
Football B C	273,135
Foothills Pipe Lines (Yukon) Ltd	31,235
Footlocker	2,059
Foottit, M J	520
Forbes Contracting Ltd, A	3,341
Forbes Nielsen Lambert Maccallum	6,451
Force 10 Marine Ltd	921
Forcon Enterprises Ltd	650
Ford, G & M	18,777
Ford Credit Canada Ltd	15,472
Ford Motor Co Of Canada Ltd	46,386
Ford, B	2,500
Ford, C	4,646
Ford, E	11,514
Ford, H C	987
Ford, P	2,805
Ford, R	2,105
Ford, R E	1,235
Ford, W H, Dr	1,134
Forde Bulldozing, E R	3,643
Fordham, C & C	1,260
Fording Coal Ltd	74,910
Fords Distributors Ltd	15,487
Fore-Star Enterprises Ltd	720
Foreign Language Service	1,758
Foreman Home	30,279
Foremans Transport	2,895
Forest Chain Saw Ltd	7,530
Forest Cover Resources Ltd	20,782
Forest Engineering Research Institute Of Canada	89,302
Forest Grove & District Recreation Society	4,167
Forest Industries Flying Tankers Ltd	66,570
Forest Lake C R M P	1,841
Forest Lawn Memorial Service Ltd	10,851
Forest Planning Systems Ltd	7,683
Forest Products Research Society	547
Forest Technology Systems Ltd	45,192
Foresthill Enterprises Ltd	96,974
Forestry Off-Campus Programs	839
Forestry Suppliers Inc	1,534
Forestry Undergraduate Society	7,255
Forewest Farms Inc	1,120
Foreword Bookstores Western Ltd	1,225
Forhunt Services Ltd	671
Forintek Canada Corp	1,485,268
Forman, L & L	108,768
Forman, D E & M	102,793
Forman, I K	610
Fornasa, P	3,240
Forner, A E & Birch, J R	21,006
Forner, H	1,960
Forrest & Associates Inc, H	1,341
Forrester, B D	7,108
Forrester, R	25,665
Forscutt, E	2,679
Forster, D	8,980

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Forsters Auto Supply Ltd	18,993
Forsters Mug & Musket Restaurant	626
Forsyth & Co Ltd, A J	99,564
Forsyth Rentals & Equipment Ltd	19,847
Forsyth, H	1,000
Forsyth, I F, Dr	545
Forsyth, R B	622
Forsyth, W	834
Forsyth, W M	2,735
Forsythe Office Equipment	37,487
Fort Alcohol & Drug Society	46,924
Fort Bowling Lanes	582
Fort Crow Holdings	9,000
Fort Fraser Home & School Assn	8,803
Fort Fraser Livestock Assn	222,000
Fort George Alignment & Brake Service	9,265
Fort Machine Works (1981) Ltd	1,636
Fort Motor Hotel	54,021
Fort Motors Ltd	53,518
Fort Nelson Cable Service Ltd	2,230
Fort Nelson Chamber Of Commerce	3,228
Fort Nelson Day Care Society	13,819
Fort Nelson Dental Associates	1,039
Fort Nelson Discount Foods Ltd	23,771
Fort Nelson Drug Store (1971) Ltd	16,995
Fort Nelson Esso (1981)	9,755
Fort Nelson Forest Industries Ltd	50,208
Fort Nelson Gas Ltd	780
Fort Nelson General Hospital	1,626,781
Fort Nelson Homemaker Services	4,876
Fort Nelson I G A	43,423
Fort Nelson Indian Band	2,875,623
Fort Nelson Laundry & Dry Cleaners Ltd	2,493
Fort Nelson Marine Transport Ltd	181,414
Fort Nelson Motor Hotel	1,985
Fort Nelson News	4,750
Fort Nelson Public Library Assn	12,975
Fort Nelson School District 81	4,771,158
Fort Nelson Secondary School	1,765
Fort Nelson Special Services To Children	66,781
Fort Nelson Stationery	1,074
Fort Nelson Texaco & Tire Service	1,221
Fort Nelson-Liard Friendship Centre	10,976
Fort Nelson-Liard Native Friendship Society	30,306
Fort Pharmacy (1969) Ltd	64,610
Fort Simpson Native Co-Op	759
Fort St James Community Arts School	930
Fort St James Elementary Secondary School	1,142
Fort St James Pharmacy Ltd	38,859
Fort St James Public Library Assn	6,235
Fort St James School Band	739
Fort St James Senior Citizens Society	30,249
Fort St James Stages Ltd	2,685
Fort St John & District Cerebral Palsy Assn	31,492
Fort St John Ambulance Service	119,943
Fort St John Association For The Mentally Handicapped	80,654
Fort St John Chamber Of Commerce	10,562
Fort St John Co-Operative Assn	19,283
Fort St John Co-Operative Association Pharmacy	30,384
Fort St John Community Learning Centre	6,000
Fort St John Esso Service	3,895
Fort St John Friendship Centre	3,000
Fort St John Friendship Society	30,784
Fort St John General Hospital	5,073,728
Fort St John Life Line Society	46,412
Fort St John Lions	2,147
Fort St John Minor Ball Assn	1,164
Fort St John Motor Inn	7,237
Fort St John Nordic Ski Club	11,898
Fort St John Pizza Ltd	848
Fort St John Public Library Assn	21,814
Fort St John Rugby Football Club	772
Fort St John Speed Skating Club	1,000
Fort St John Travelodge	941
Fort St John 1984 Winter Games Society	25,000
Fort Steele Log Homes Ltd	17,617
Fort Steele Tea Room	2,313
Fort Ware Band, The	25,313
Fort Ware Store Enterprises	655
Forth, L	601
Fortin Contracting, R M	2,698
Fortins Supply Ltd	2,249
Fortran Traffic Systems Ltd	632,780
Fortune Inn Ltd	1,195
Forty K Taxi Co	1,236
Forty Mile Flats	887
Forum Corp Of Canada, The	31,936
Fosbery Bros Enterprises Ltd	45,044
Foss Family Care Home	900
Foss, I	9,900
Fossberg, L	1,400
Fossen Air Ltd	24,637
Fossum Logging, B	9,070
Foster & Son Ltd, J	1,557
Foster & Sons Ltd, A	4,098
Foster Advertising Ltd	103,766
Foster Air Conditioning Ltd	1,661
Foster Associates Inc	62,902
Foster Co, L B	158,594
Foster Design Co, J	7,816
Foster Home Program And Child Care	22,352,068
Foster Research Centre	15,000
Foster Shoe Corp Ltd	7,016
Foster Young Ross Anthony & Associates Ltd	2,985
Foster, D	2,902
Foster, G	3,974
Foster, H G	655
Foster, H G	1,180
Foster, J	693
Foster, P	944
Foster, W J	748
Fosters Seed & Feed Ltd	805
Fosters Specialty Optical Ltd	3,895
Fotherby Enterprises Inc	10,177
Foto Reflections	727
Foto-Lith Printers	838
Fotofun Camera Ltd	3,476
Fotoprint Ltd	4,013
Foubister, L J	534
Foucher, P H	1,000
Fougner, B D	1,050
Foul Bay Lodge	20,403
Fountain Grocery	836
Fountain Valley Range Patrol	750
Four All Seasons Retirement Lodge	164,480
Four D Ranch	1,020
Four Seasons Clift House	1,134
Four Seasons Dodge Chrysler	7,294
Four Seasons Guest Lodge	103,342
Four Seasons Hotels	25,793
Four Seasons Motel	526
Four Seasons Radio (Trail) Ltd	1,585
Four Seasons Radio Ltd	1,135
Four Seasons Travel Ltd	732
Four Seasons Vancouver	2,549
Four Square Building Supplies Ltd	3,175
Four Star Graphics Ltd	506
Four Wheel Drive Association Of B C	7,400
Four Winds Travel Ltd	3,074
Four-Way Enterprises Ltd	12,189
Fournel, Y	72,755
Fournier, K & Blumstein, S	8,671
Fournier Excavating, Sid	594
Fournier, K	3,103
Foursquare Gospel Church Of Canada	2,813
Fourth Ave Restaurants Ltd	1,811
Fourth Avenue Motor Works Ltd	13,689
Fourways Food Market	800
Fouty, G	1,000
Fowler Co Ltd, H D	1,170
Fowler, C	600
Fowler, J	3,403
Fowler, J	546
Fowler, M D	700
Fowler, W	4,810
Fowlie, M	17,904
Fowlow, B	765
Fox & Fluevog Boots & Shoes Ltd	1,056
Fox Glass Service Ltd	13,218
Fox Radio Systems Ltd	3,878
Fox Sand & Gravel, G	2,849
Fox Trucking, R G	28,110
Fox, C	16,706
Fox, G D	15,682
Foxs Old Time Portrait Studio	880
Foxs Transport	18,878
Foy, P	14,901
Foyston, R J	2,835
Frache, E J	600
Fraitzl, M	1,221
Frame Factory, The	576
Frame Neckwear Co Ltd	2,168
Frampton, G D	63,387
Framst, C E	9,291
Fran-Bar Holdings Inc	1,381
Francess Hamburger Take Out	860
Francis Pro Shop Ltd, E	2,410
Francis, D	660
Francis, E J	1,050
Francis, R A	700
Francis, S	1,096
Francis, T	41,840
Francoeur, D A	56,175
Francois Lake Wilderness Ranch Inc	2,030
Francos Drive In	1,394
Francour, L	1,873
Frank, M & W	648
Frank Ross Junior Secondary School	572
Frank, A M	700
Frank, D	30,984
Frank, G	6,000
Frankair Holdings & Consultants Ltd	600
Frankcombe, B	3,335
Franki Canada Ltd	379,964
Frankie, A	680
Franklin & Sons Trucking, S	18,779
Franklin Community School Assn	24,691
Franklin Electric Ltd	20,689
Franklin Logging	28,203
Franklin, D	28,884
Franklin, L W	883
Franklin, O B, Dr	678
Franklin, S	1,315
Franks, B & L	1,275
Franks Custom Upholstery	847
Franks Farms	1,540
Franks Supermarket Ltd	605
Franks Trucking	1,407
Franks, J	2,000
Franks, T G	1,290
Frans Upholstery Junction	811
Fransblow, P P, Dr	4,794
Fraser & Associates, V M	77,390
Fraser, A & Chmelyk, J	6,992
Fraser & Leask	17,338
Fraser & Marine Esso	728
Fraser Academy	2,400
Fraser Book Bin Ltd	798
Fraser Brake & Muffler	17,097
Fraser Building Supplies (1980) Ltd	2,846
Fraser Burrard Diving Ltd	52,142
Fraser Canyon Hospital	1,751,572
Fraser Canyon Television Assn	28,000
Fraser Canyon Transport	3,820
Fraser Correctional Resources Society	270,741
Fraser Drugs	191,554
Fraser Fabricators Ltd, Doug	1,090
Fraser Hotel	2,748
Fraser House Society	235,375
Fraser Hyndman	6,003
Fraser Institute, The	1,006
Fraser Lake Automotive Ltd	722
Fraser Lake Building Supplies	1,329
Fraser Lake Diagnostic & Treatment Centre	169,153
Fraser Lake Elementary/Secondary School	681
Fraser Lake Indian Band	23,024
Fraser Lake Public Library Assn	4,475
Fraser Lake Sawmills Ltd	5,865
Fraser Maid Dairy Products Ltd	26,844
Fraser Medical Clinic	1,320
Fraser Moving & Storage (1965) Ltd	914
Fraser Pharmacy	110,832
Fraser Regional Arts Council	3,305
Fraser River Harbour Commission	34,184
Fraser River Log Sorting Co Ltd	580
Fraser River Pile Driving Co Ltd	200,456
Fraser Stationers Ltd	7,132
Fraser Trucking, Jim	21,659
Fraser Valley Adventist Academy	1,570
Fraser Valley Aggregates Ltd	2,239
Fraser Valley Alcoholism Society	614,343
Fraser Valley Auto Body Ltd	1,258
Fraser Valley Bakery	19,717
Fraser Valley Broadcasters Ltd	1,876
Fraser Valley Cabs	910
Fraser Valley Christian High School	1,058
Fraser Valley Cleaning Services	5,988
Fraser Valley College	9,718,093
Fraser Valley Farms Ltd	2,183
Fraser Valley Fire Protection Ltd	840
Fraser Valley Frosted Foods Ltd	2,407
Fraser Valley Inn	1,046
Fraser Valley Meat Supplies Ltd	1,315
Fraser Valley Milk Producers Co-operative Assn	1,407,814

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Fraser Valley Pentecostal Camp	570
Fraser Valley Record Ltd	1,503
Fraser Valley Refrigeration Ltd	1,301
Fraser Valley Regional Library	1,105,259
Fraser Valley Regional Library District	78,426
Fraser Valley Services Provision	8,280
Fraser Valley Society For Children With A Hearing Handicap	5,595
Fraser Valley Society For Children With Learning Disabilities	825
Fraser Valley Steel & Wire Ltd	6,210
Fraser Way Prekast Ltd	6,797
Fraser-Cheam Regional Hospital District	464,038
Fraser-Fort George Museum Society	3,246
Fraser-Fort George Regional Hospital District	419,491
Fraser, A K	2,381
Fraser, B	1,672
Fraser, C	1,200
Fraser, D	43,210
Fraser, D T	690
Fraser, G	1,046
Fraser, L	1,568
Fraser, M	748
Fraser, P	9,285
Fraser, W	1,230
Fraser, W J	5,298
Frasers Trade Directories	700
Fraserview Farms	9,485
Fraserview Intermediate Care Lodge Co Ltd	498,007
Fraserway Camper Manufacturing Ltd	3,052
Fraserway Radiator	1,457
Fraternal Order Of Eagles	20,051
Frutkin, R D	25,629
Frammeni, A P	9,000
Frazer Moving & Storage (1965) Ltd	13,174
Frazer, B	5,249
Frederick Trucking, Lorne	8,985
Frederick, D	750
Freding, K	1,460
Fredrickson Farm	1,000
Freds Contracting	19,341
Freds Custom Tackle	845
Freds Deliveries	940
Freds Fine Foods Ltd	5,829
Freds Pharmacy Ltd	529,816
Freds Tire Ltd	3,279
Free Methodist Church Day Care	34,547
Free Methodist Church In Canada, The	15,000
Free Spirit Ventures Inc	6,297
Freedman Shoes Ltd	8,258
Freeman & Co	11,578
Freeman & Co, W H	4,203
Freeman Plastics Ltd	543
Freeman Smyth Canada Ltd	35,611
Freeman Wright Agencies Ltd	8,959
Freeman, J	735
Freeman, L	30,252
Freeman, L	3,926
Freeman, R	33,716
Freemans	1,435
Freeport Kim	2,000
Freestyle Productions Ltd	2,000
Freeway Plymouth Chrysler Ltd	264,112
Frei, K	47,912
French, T E	1,900
Frenchs Ltd	941
Fresco Packaging Systems Inc	5,000
Fresh Start Ltd	6,239
Fresh Water Marina	1,215
Fresh-Pak Ltd	12,119
Freundlich & Associates, R	48,632
Frey, P R	574
Freybe Sausage Mfg Ltd	1,514
Friars Fish & Chip & Chowder House	2,523
Friden Business Machines Ltd	1,049
Friedmann, K A	868
Friell Lake Logging Ltd	2,148
Friend, L	3,114
Friends Of The Provincial Museum	9,400
Friendship House Assn	98,432
Friendship House Hostel	120,377
Friendship House Nursery School	24,494
Fries, M	11,180
Friesen, C & D	41,542
Friesen & Epp	22,502
Friesen, M & P	58,603
Friesen Bros Fuels Ltd	2,410
Friesen Contracting Ltd, Norm	6,710
Friesen Electric Ltd	1,484

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Friesen Equipment Ltd	3,844
Friesen, A R	1,660
Friesen, B	44,952
Friesen, G D	24,296
Friesen, J	3,054
Friesen, M	585
Friesen, N	1,080
Friesen, O	513
Friskey Gradall Excavating, Dan	80,268
Frito-Lay Canada Ltd	2,094
Fritz, V & M	1,100
Fritz, F	2,020
Fritz, H L	15,843
Fritz, W E, Dr	1,312
Fritzel, A F	1,130
Fritzsche, V & M	2,560
Froats, B H	1,204
Froese Contracting, Ray	12,038
Froese Trucking Ltd, Vic	33,996
Froese, D	1,086
Froese, I	3,473
Frog Prince Family Daycare	1,606
Frontier Chrysler Ltd	37,455
Frontier Circle Drugs	82,485
Frontier College	10,000
Frontier Consulting Ltd	509
Frontier Fencing Ltd	5,241
Frontier Freightlines Ltd	8,208
Frontier Helicopters Ltd	1,732,015
Frontier Office Supply Ltd	1,027
Frontier Resource Industries Ltd	1,992
Frontier Trading	860
Frontier, The	981
Frontiersman Fiberglass Products Ltd	2,103
Frost Backhoe & Excavating, Jim	1,633
Frost, J	13,453
Frost, J E	1,265
Frost, R D	3,377
Froste, A	2,929
Fruehauf Canada Inc	95,934
Fruitvale Pharmacy Ltd	70,152
Frumento, J R	1,380
Fry Society Of B C, Elizabeth	1,704,850
Fry, B D	606
Fryer, J L	1,000
Fuelcom	2,078
Fuentebella, A	13,950
Fugeta Construction	4,917
Fulcher Trucking, T	1,210
Fulford Lumber Co Ltd	910
Fulker, C P	3,500
Full Circle Holdings Ltd	2,695
Fulla Shell Services, Fred	7,617
Fuller & Lloyd Associates	4,094
Fuller Brush Co Ltd	16,370
Fuller Family Care Home	5,207
Fuller Watson Ltd	4,589
Fuller, G T H	10,554
Fuller, R	900
Fullerton Trucking, R	15,161
Fulton Centre, Margaret	143,614
Fulton Music Parents Assn	526
Fumerton Investments Ltd	3,920
Fun Family Daycare	732
Fun Paddlers	1,100
Fun Seekers Ltd	1,362
Fung, K K	9,408
Fung, K K, Dr	17,836
Fung, T	25,508
Funk, B & A	24,719
Funk Signs Inc	4,445
Funk, S	556
Funke, B	1,200
Funky Enterprise	1,544
Funland Enterprises Ltd	9,247
Funnell, N	2,327
Fuoco Transfer & Excavating Ltd	9,938
Furnace Service & Repair	637
Furney Distributing Ltd	825
Furniture Warehouse Market	849
Fus, N	38,331
Futcher & Helgeson Ltd	1,734
Future Electronics Inc	1,459
Future Forest Enterprises	33,841
Future Timber Reforestation	23,235
Future Weather Inc	1,249
Fyfe Smith Co, J	21,830
G & C Diesels Inc	1,292
G & C Products Ltd	33,102
G & D Grading	2,113
G & E Construction	18,583
G & E Enterprises	1,000

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G & F Logging Co Ltd	53,934
G & F Market	10,000
G & F Security	20,235
G & G Ventures Ltd	101,612
G & H Electric Ltd	1,131
G & H Industrial Supply Co	3,584
G & H Shop N Save	14,830
G & L Auto Body Repair	1,851
G & L Excavating Ltd	32,885
G & L Logging	50,360
G & L Trucking	5,856
G & M Cedar Ltd	1,536
G & M Forestry	11,244
G & N Greenhouse	969
G & N Towing Ltd	3,006
G & R Enterprises Ltd	10,173
G & S Housemovers Ltd	1,061
G & T Optical Ltd	5,538
G & Y Design Flooring Ltd	2,806
G A Checkpoint	5,648
G B C Trucking	1,296
G B L Malt Shoppe	960
G Bs Parts House	1,995
G D A Automotive Ltd	6,664
G D K Services	1,785
G E C Diesels Inc	7,623
G F Builders Mart	2,834
G F Film-Off Chemicals	949
G F Ready Mix Concrete Co Ltd (1974)	12,336
G F Stores Ltd	682
G I I I Ltd	4,052
G K N Keller Canada Ltd	170,223
G K Septic Instalations Ltd	678
G L & T Logging	11,578
G L C Publishers Ltd	11,373
G M Plastics	2,088
G M R Collision Ltd	5,667
G M Studios Ltd	4,118
G O Enterprises	2,896
G P Vanier Secondary School	527
G R Enterprises River Ranch	552
G R G Fuel Services Ltd	1,018
G R M & S Ltd	1,608
G S W Inc	32,620
G T E Sylvania Canada Ltd	174,189
G T Farms Ltd	2,136
G T Trucking & Excavating	4,195
G W G Rentals Ltd	1,175
Gaarder, E	1,050
Gaba, C	1,258
Gaboury, R D	61,170
Gabriola Disposal	1,279
Gabriola Fire Protection Improvement	68,380
Gabriola General Construction Co Ltd	1,533
Gabriola Golf & Country Club	1,348
Gabriola Island Homemakers Services	88,642
Gabriola Island Nursery School Society	1,452
Gadco Construction Ltd	11,770
Gadsby & Associates Ltd, Ron	2,169
Gaffney, H	8,447
Gage Publishing Ltd	2,093,063
Gage, R	19,690
Gagne, J	856
Gagnon, L	1,856
Gaiga, M	546
Gaigg Bulldozing, Tony	6,622
Gails Rentals	13,276
Gainers Inc	238,774
Gaines, J	2,005
Gainor, M	1,456
Gair & Sons Ltd, Alex	8,267
Gairdner Trucking, J	698
Gairns, S A	606
Gaisford, J D	678
Gait, D	13,913
Gajan, E	11,443
Galambos, M, Dr	18,360
Galati, J	1,161
Galaxy Bowl Golden Agers	501
Galaxy Gardens	829
Galbraith Trucking, Frank	4,193
Galbraith, L L	974
Galbraith, R G	2,643
Galbreath, H T	1,430
Gale Research Co	7,368
Gale, L	1,703
Galena Bay Services	862
Galena Contracting Ltd	47,395
Galiano Activity Centre Society	42,500
Galiano Club	1,545
Galiano Garage & Services Ltd	1,239
Galiano Water Taxi	550

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Gallagher, B	1,500
Gallagher, J	700
Gallagher, K	1,128
Gallagher, R J	2,935
Gallagher, S W	700
Gallaghers Canyon Golf Resort Ltd	2,938
Gallaher Trucking Ltd	3,974
Gallant Trucking Ltd	45,534
Gallaudet College	50,955
Gallazin & Son Ltd, R	1,965
Gallenkamp Shoes Ltd	772
Galleon Marine Ltd	591
Gallery Shop, The	800
Gallery Workshop	4,000
Galli Holdings Ltd	9,075
Galliazzo, R J	962
Gallo, A	1,711
Galloway Ellis Drugs (1965) Ltd	93,290
Galloway Lumber Co Ltd	18,117
Galo Shoe Service	1,593
Galpin Motors Ltd	9,234
Galpin, E R	659
Galt, A	503
Gam-X Inspections (1970) Ltd	16,665
Gamache & Sons Logging, P	8,976
Gamache Trailer Hauling, D	690
Gambro Canada Ltd	39,312
Games People, The	933
Gamlen Chemical Division	4,871
Gamma Phi Beta Childrens Camp	590
Gammie, W C	1,505
Gandalfs Family Billiards & Recreation	896
Ganden Dispensing Opticians, Ken	3,581
Gane Brother & Lane Inc	814
Gane Energy Corp	23,942
Gansner, J W	7,828
Gansner, L	1,001
Ganson, I	700
Gants Pharmacy 2	198,258
Gants United Pharmacy	3,771
Garamszegi, G	6,908
Garaventa (Canada) Ltd	2,778
Gardee Trucking	3,848
Garden Bay Marine Service Ltd	11,124
Garden Chapel	6,634
Garden Hill Funeral Chapels	6,339
Garden Manor Intermediate Care Home (1980) Ltd	149,339
Garden Manor Rest Home	245,180
Gardener, B	1,541
Gardiner Boat Rentals, Jack	1,201
Gardiner, D	14,000
Gardiners Farm	1,800
Gardner Chevrolet Oldsmobile Ltd	7,011
Gardner Motors (1970) Ltd	2,639
Gardner, E	2,850
Gardner, M L	822
Gardner, T	1,049
Gardner, W, Dr	52,791
Gardom Lake Rest Home	51,800
Gardon Press Ltd	8,475
Gardy Trucking, J	10,474
Garfinkle, L	7,660
Garforth, J S, Dr	840
Garibaldi Building Supplies Ltd	14,683
Garibaldi Dental Clinic	606
Garibaldi Highlander Hotel	910
Garibaldi Motel	6,002
Garibaldi Tire Services Ltd	3,398
Gariepy, D	14,791
Garland Pharmacy	18,793
Garlane Pharmacy	356,475
Garlane Prescriptions	10,195
Garner Bros Cariboo Ltd	69,675
Garner Bros Logging	8,216
Garner Builders Supplies Ltd	2,511
Garon Family Care Home, Marie	2,596
Garon, M	3,853
Garrett Construction Ltd, D R	5,898
Garry House	59,461
Gars Trophies Ltd	2,719
Garside Displays Ltd	11,207
Garth Homer Centre For The Handicapped	262,055
Garthe, G & G	8,607
Garthe, G	16,579
Garths Electric Co Ltd	545
Garthwaite, G A	1,440
Garton & Harris	25,879
Gartrell Farms	623
Garwood Transport Ltd	5,475
Garwood, P P	1,000
Garys Excavating & Contracting Ltd	648
Garys Fabricating Ltd	831
Garys Grocery	1,238
Garys Lock & Security Shop Ltd	1,914
Garys Metal Fabricating Ltd	7,667
Garys Welding	4,787
Gasboy Of Canada Ltd	2,641
Gasfield Electric Ltd	1,802
Gastown Dee Qoe	890
Gastown Lodge	6,985
Gastown Productions	8,362
Gastown Wax Museum	3,609
Gates Auto Body Shop, Frank	568
Gates Lake Construction	2,569
Gates, L M	1,428
Gateway Auto Supply	6,075
Gateway Building Supplies	2,762
Gateway Excavating	1,061
Gateway House	11,378
Gateway House Society	480,429
Gateway International Trucks Ltd	26,873
Gateway Marine Ltd	2,386
Gateway Motor Inn	714
Gatley & Associates	1,842
Gatzke, B	750
Gaucher, C E	5,193
Gauchie, R R	1,265
Gaults	319,961
Gaumont Residence	132,485
Gaumont, G	25,387
Gaunt Canada Inc, J R	20,187
Gauthier, J	7,500
Gauvreau Beaudry Ltd	6,797
Gavanski, M, Dr	84,200
Gavin, G	3,989
Gawthrop, P C, Dr	9,454
Gaylord	1,354
Gaylord Restaurant Ltd	3,960
Gaymar Jersey Farm	1,280
Gaymes, S & A	2,325
Gaynor Dental Laboratory Ltd	3,528
Gaynors Drugs	29,241
Gazette Printing Co Ltd	5,803
Gazette, The	1,652
Gbc Canada Ltd	24,160
Gear Home	20,870
Gear-O-Rama Supply	66,596
Gear-O-Rama Supply Chetwynd Ltd	7,282
Gearjammer Electronics Ltd	1,419
Gebhard, F	3,845
Gedak, G K, Dr	2,537
Geddert, R	2,607
Geddes & Fleming Construction Ltd	3,781
Geddes Contracting Co Ltd	2,049,163
Geddes Ford Mercury Sales Ltd	12,050
Geddes, J	1,250
Geddes, M C	83,536
Geddes, R A, Dr	626
Gedye & Guenther	50,647
Gedye, W R B	723
Gee & Dee Enterprises	22,316
Gee Bee Contracting	700
Gee, M	950
Gee, M, Dr	547
Geerdink, A	12,068
Gehring, R	18,334
Geiger, W	5,714
Geller, D B	27,362
Gemcon Associates	4,798
Gemini Excavating Ltd	1,737
Gemini Productions Inc	1,092
Gemvale Stock Farm	576
Genas Fashions	795
Gendron, C	8,523
Geneau, P	2,825
Genelle Improvement District	2,500
General Accountants Assn	1,050
General American Oils Ltd	206,264
General Audio-Visual Co	8,785
General Auto Supply Ltd	1,142
General Connectors Corp	1,316
General Data Centres Inc	2,060
General Educational Development Testing Service	15,899
General Electric Medical Systems Ltd	1,337
General Equipment Ltd	4,079
General Fabricating Services Ltd	653
General Fasteners Ltd	1,154
General Films	1,633
General Fruit & Produce Ltd	26,745
General Gordon Out Of School Care	7,568
General Motors Acceptance Corp Of Canada Ltd	2,305
General Motors Of Canada Ltd	1,289
General Oceanics International Inc	1,575
General Office Machines	3,603
General Paint & Wallcoverings	1,663,503
General Publishing Co Ltd	8,320
General Store, The	588
General Tractor Parts & Rebuilding Ltd	11,538
Generation Ii Orthotics Inc	2,000
Genetics Society Of Canada, The	507
Genoa Bay Marina	875
Genof Enterprises Ltd	1,435
Genstar Building Materials	597
Genstar Structures Ltd	776,292
Gentian Electronics Ltd	527
Genton, P	17,357
Gentry Farms, Lee	3,528
Geonics Ltd	16,191
Georama Growers	1,825
George & Son, Will	7,742
George, C & T	3,600
George Centre For Children, Molly	15,288
George Inn	907
George Pearkes Junior Secondary School	1,162
George Pringle Secondary School	1,155
George R Pearkes Senior Citizens Housing Society, General	54,676
George, C	700
George, D	700
George, G	1,900
George, G A	6,521
George, M R	700
Georges Fiberglassing Ltd	2,952
Georges Gradall Service Ltd	96,564
Georges Motorhome Rentals Ltd	1,536
Georges Towing	1,229
Georges Transfer	911
Georgia Management Ltd	18,424
Georgia Park Store	1,360
Georgia Rooms	2,889
Geraghty, G	22,132
Gerber, E	3,213
Gerestein, J	8,548
Gerex Developments Ltd	10,130
Gerling Excavating, N	2,760
Germain, D	900
Germain, R	1,439
Germaine, R	718
German Canadian Benevolent Society Home	1,252,970
Geronazzo & Thompson	633
Geronazzo, D D	523
Gerow, J	4,505
Gerrard-Ovalstrapping Ltd	12,730
Gerry, T D	5,656
Gerrys Contracting	18,199
Gerrys Power Digging Ltd	987
Gerrys Trucking	6,336
Gerstel Transport, O E	21,217
Gerstel, C	2,631
Gerstel, M	5,581
Gerstmar, E	1,060
Gervasio, L A	9,517
Gerwing Strata Maintenance	1,600
Gerz Trucking, Henry	1,719
Gerzey Construction Ltd, F	28,268
Gescan	2,118
Gestetner Inc	47,388
Getaway Holidays	997
Ghaed, M A, Dr	12,682
Gharibians, H B	830
Ghost Rider Polled Herefords	1,840
Giant Industries Corp	13,133
Giant Molecule Fabrication Group	1,286
Gibb & Syal	18,966
Gibb, E	738
Gibb, J	1,765
Gibb, M	1,282
Gibbings, G W, Dr	1,030
Gibbons & Associates Ltd, Jack	1,103
Gibbons Investments Ltd	977
Gibbons, I	3,827
Gibbs Logging Ltd, A C	6,286
Gibbs/Nortac	2,000
Gibbs, M	1,484
Gibbs, R C	25,756
Gibbs, R C	690
Gibbs, T R	2,000
Gibbs, W D	847
Gibco Canada	18,858

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Gibralter Rock Ltd	20,171
Gibson & Co	1,339
Gibson & Swift Holdings Ltd	1,208
Gibson Contracting Ltd	23,378
Gibson Industries Ltd, R	5,544
Gibson Labels Ltd	13,915
Gibson Powercraft Centre Ltd	9,017
Gibson Precast Concrete	960
Gibson Saw Service Ltd	875
Gibson Trucking, Ron	619
Gibson, B	1,000
Gibson, C	3,367
Gibson, E M	520
Gibson, J J, Dr	3,481
Gibson, K	530
Gibsons & District Chamber Of Commerce	8,076
Gibsons Ambulance Service	1,084
Gibsons Brake Tune & Muffler Ltd	941
Gibsons Building Supplies Ltd	8,725
Gibsons Bulldozing & Excavation	4,311
Gibsons Clinic Pharmacy	51,678
Gibsons Contracting Ltd	13,453
Gibsons Fasteners Ltd	6,514
Gibsons Hardware Ltd	1,124
Gibsons Motors Ltd	1,523
Gibsons Pre-Hung Doors	9,659
Gibsons Public Library Assn	6,892
Gibsons Ready Mix	6,634
Gidda, J S	1,100
Giddens Services Ltd	1,750
Giddens Trucking	36,461
Gienger, H	7,938
Gieringer, V	9,036
Giesbrecht, J & H	59,864
Giesbrecht, P & I	1,800
Giesbrecht & Son	34,539
Giesbrecht Professional Reporting	1,500
Giesbrecht Trucking, N C	18,060
Giesbrecht, C E	6,115
Giesbrecht, D J	790
Giesbrecht, J	2,550
Giesbrecht, L	630
Giesbrecht, W	1,850
Giesen Of B C Ltd, Hans	11,000
Gifford Hotel	1,398
Gifford, R J, Dr	4,608
Gift Tree Boutique Ltd	1,030
Gilbert, A	40,568
Gilbert, C	29,972
Gilbert, K	2,967
Gilbert, N	841
Gilbert, R	1,747
Gilchrist, B & M	7,755
Gilchrist Sinclair & Campbell	2,605
Gilchrist, P E	633
Gilding, E	702
Giles Associates Inc, L D	3,712
Giles Contracting Ltd, M	1,220
Giles, R	10,710
Giles, V	1,950
Giles, V R	12,158
Gilford	5,139
Gilford Instrument Laboratories Inc	9,096
Gilgan, C	2,145
Gilham Contracting Ltd, S M V	12,773
Gill, M & M	800
Gill Farm, B & G	920
Gill Ltd	2,873
Gill, C	1,270
Gill, D	12,183
Gill, D E	2,379
Gill, G H, Dr	512
Gill, N A	1,495
Gill, N S	1,880
Gill, R A	14,819
Gill, R F	5,174
Gill, S	772
Gillespie Trucking Ltd, W	685
Gillespie, I R	1,050
Gillett, D W	845
Gillette Canada Inc	523
Gilley Automotive Ltd	1,100
Gillies Bay Improvement District	10,000
Gilliland, D	918
Gillingham, J M	2,531
Gillis, A C	838
Gillis, P	4,710
Gillmann Construction	6,599
Gills Farms	2,400
Gills Trucking, Akal	3,113

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Gilmore Communmity Out Of School Daycare	2,080
Gilmore Pre-School Society	5,962
Gilmore, A	503
Gilmour Noonan & Co	5,826
Gilmour, C M	520
Gilroy, A J	3,055
Gilstead Family Care Home, Francis	2,271
Gilwood Service Station Ltd	6,870
Gimbel Eye Centre	600
Ginger Bread House Daycare	1,863
Gingerbread Daycare	27,316
Gingerich, R J	22,239
Ginis Country Casuals	756
Ginn & Co	1,593,906
Ginnever Kraft	1,485
Ginos Gardening & Landscaping Ltd	1,907
Ginter, S	909
Ginther, D	4,266
Ginther, J L	1,535
Girard, J K, Dr	1,120
Girardi, A	872
Girl Guides Of Canada B C Council	25,568
Girling, R F	3,089
Giroday & Co	17,991
Giroux, C	3,598
Giroux, L	1,000
Girvin, S	4,372
Giscome Contracting	14,466
Giscome Farms	1,196
Giscome Livestock Assn	1,000
Giscome School	512
Gislason Logging	25,389
Gislason, S J, Dr	7,142
Gitanyow Contracting Ltd	1,210
Gitksan Carrier Tribal Council	3,250
Gitlakdamix Band Council	28,612
Glacier Athletic Wear Ltd	5,144
Glacier Building Supplies Ltd	16,554
Glacier Concrete Ltd	5,485
Glacier Hardware	1,200
Glacier Helicopters Ltd	170,862
Glacier Insulation Ltd	990
Glacier Janitor Service	1,160
Glacier Optical Ltd	6,197
Glacier Roofing Ltd	4,700
Glacier View Lodge	993,108
Glacier View Lodge Adult Day Care	15,721
Glad Residence	10,448
Glad Tidings Church, The	880
Glad Tidings Missionary Society Inc	37,737
Gladberry Farms	1,100
Gladden Trucking, Eric	626
Gladish, J	2,850
Gladman, W E	800
Gladstone, B	5,085
Gladstone, C M	700
Gladue, F	2,525
Glamour School Of Hairdressing	940
Glanco Auto Ltd	3,029
Glancy, L	1,310
Glanford Esso Service	1,854
Glas-Aire Indsutries Ltd	676
Glasgow, K & B	594
Glasgow Backhoe Service, D	857
Glasgow Trucking, B	21,927
Glasgow, B	1,176
Glasgow, D	557
Glasgow, K	1,880
Glaslam By Hanna	1,021
Glass House	2,496
Glass-Smith & Co	5,596
Glass, M	1,200
Glassford Press Ltd	915
Glaxo Laboratories	25,964
Glazer, S, Dr	803
Glazier, R F	8,633
Glaziers Joint Trade Board	4,809
Gleason, F	1,059
Gleave, W	932
Glen Air Services Ltd	6,726
Glen Brae Private Hospital	391,215
Glen Hospital Ltd	1,522,854
Glen Lake Automotive Centre	2,369
Glen, B	806
Glen, K	1,050
Glenaird Hotel	13,140
Glenayre Daycare Centre	181,188
Glenayre Electronics Ltd	13,778
Glencross, P	764
Glendale Lodge Society	10,937,735
Glendale Redi-Mix Ltd	98,658

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Glendale Tire Ltd	26,335
Glendale Trucking	6,577
Gleneagles Caterers Ltd	1,360
Glenelg Construction Ltd	257,449
Glenhaven Memorial Chapel Ltd	31,913
Glenholm Enterprises Ltd	3,341
Glenian Industrial Service Centre	820
Glenkay Farm	600
Glenlake Elementary School	576
Glenlyon Preparatory School Society	188,197
Glenmerry Auto Body Ltd	1,230
Glenmerry Petro Canada Service	766
Glenn-Lyster Sales Ltd	17,344
Glenncoe Transport Ltd	1,048
Glenns Porto Welding	4,507
Glenoak Ford Sales (1983) Ltd	69,111
Glenora Guest Ranch	1,920
Glens Backhoe Service	1,240
Glens Fabulous Sandwiches	2,270
Glenville Supermarket	3,299
Glenwarren Private Hospital	1,366,828
Glenwood Enterprises Ltd	56,789
Glenwood Rest Home	89,130
Glenwood Service	1,178
Glidden Co	2,549
Glide Production Associates Ltd	835
Glide, M	2,691
Glimpse Lake Lodge	1,200
Global Enterprizes Ltd	10,254
Global Forest Fire Service Ltd	24,450
Global Medical Products Inc	5[illegible]3
Global Roofing	4,860
Global Village Communications Inc	11,584
Global Village Marketing & Design Inc	7,791
Global Wholesalers Ltd	3,090
Globe & Mail, The	19,607
Globe Foundry Ltd	93,489
Globe Modern Curriculum Press	6,192
Gloch-Mcelwee, P	1,396
Gloslee Trucking, H	6,102
Glossop, E W	22,200
Gloster, H A C	1,086
Glover Business Communications Ltd	1,320
Glover Contracting Ltd	12,237
Glover, L	1,159
Glover, R	694
Gluss, M	1,050
Glyn-Jones, D	3,647
Gniazdoski, C	3,859
Gnitt, J	32,611
Go Go Farms Ltd	820
Goar, D J	2,595
Gobin, B F	17,800
Goddard & Associates	7,514
Goddard, A D	643
Goddard, E J	6,656
Godden, E C	49,357
Godfrey Associates Ltd, K V	3,133
Godfrey, G A	38,852
Godfreys Mens Wear Ltd	2,001
Godkin, L A	753
Godlonton, R J	600
Godwin, H F	15,021
Goebel, C W J	29,328
Goertz Ltd, Frederick	173,451
Goertzen, R & B	6,637
Goertzen, C & R	800
Goertzen Trucking, Jack	1,367
Gogag, L H	700
Goglin, A B	7,059
Goglin, F	1,760
Golaiy Logging, F	3,530
Golaiy, F	7,223
Gold & Son Logging Ltd, Lyle	3,539
Gold Bridge Hotel	3,431
Gold Creek Wood Supplies	10,275
Gold Flake Motel	1,500
Gold Key Pontiac Buick	15,837
Gold River Community Arts Council	2,290
Gold River Health Clinic	139,620
Gold River Maintenance & Service	2,421
Gold River Pharmacy Ltd	4,685
Goldberg, M, Dr	580
Goldberg, S	1,000
Goldberg, S	51,506
Goldberg, S	5,100
Goldcap Flag Inn	9,112
Goldco Enterprises Ltd	780
Golden & District Arts Council	2,270
Golden & District Chamber Of Commerce	4,947
Golden & District General Hospital	1,533,238

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Golden & District Historical Society	9,600
Golden & District Homemakers Society	20,337
Golden & District Lions Club	29,688
Golden Age Bowlers Travel Club	631
Golden Age Production Co Ltd, The	12,074
Golden Airways Ltd	13,303
Golden Arms Motor Hotel	666
Golden Auto Glass	1,727
Golden Chapter Of The Association For Retarded Childen Of B C, The	14,504
Golden Community Resources Society	72,901
Golden Drugmart Ltd	71,850
Golden Eagle Oil & Gas Ltd	27,697
Golden Ears Automotive	1,420
Golden Ears Flying Club	6,511
Golden Ears Retirement Centre, The	295,957
Golden Fenjan Enterprises Ltd	1,388
Golden Hardware & Building Supplies Ltd	10,507
Golden Hill Ventures Ltd	17,779
Golden Homemakers Service	210,282
Golden Horn Ranch	1,200
Golden Horn Resort Ltd	1,312
Golden Installations Ltd	1,589
Golden Laundry & Dry Cleaners Ltd	1,614
Golden Medical Clinic	2,834
Golden Mercantile Ltd	1,290
Golden Nickel Dining Room	1,105
Golden Oak Education & Management Services	18,144
Golden Optical	747
Golden Realty Ltd	21,550
Golden Rim Motor Inn Ltd	517
Golden Sales & Service Ltd	3,460
Golden School District 18	5,580,291
Golden Secondary School	541
Golden Sound Background Music	1,220
Golden Spruce Transplant Nursery	30,110
Golden Star Publishing Co Ltd	775
Golden Texaco Service	2,286
Golden Toyota Ltd	886
Golden Triangle Transmission Services Ltd	1,320
Golden Valley Processors Inc	4,100
Golden Ventures Ltd	3,400
Golden Years Guest Home	50,621
Golder Associates (Western Canada) Ltd	596,635
Goldfarb Consultants	49,000
Goldfinch, H R	6,000
Goldi Productions	2,571
Goldie, E	4,290
Golding, S L	17,699
Goldog Trucking	2,635
Goldsmith Hartshorne Hira & Campbell	1,745
Goldsmith, L D	1,500
Goldstone Enterprises	9,566
Goldstone Products	4,144
Goldstream Catering Ltd	1,788
Goldstream Gazette	591
Goldstream Nursery	2,706
Goldstream Preschool Assn	696
Goldstream Press Ltd	19,998
Golindlee Holdings Ltd	762
Golleys Restaurants Ltd	964
Golonko, J	12,405
Goluboff Mazzei & Schmidt	1,653
Gomez, L & J	984
Gomez, L	1,131
Gomm, T	4,003
Gong Pharmacy Ltd	28,895
Gonzales Pharmacy Ltd	682,652
Good Contracting Ltd, A	1,056
Good Hope Lake Elementary School	5,000
Good Shepherd Boarding Home	46,732
Good Shepherd Daycare	21,590
Good, P A	28,842
Goodacre Contracting Ltd	21,824
Goodacre, J R	967
Goodacres Stores Ltd	1,303
Goodall Rubber Co Of Canada Ltd	8,581
Goodbrand Construction Ltd	5,718,887
Goodbrand Ready Mix	772
Goodell, N W	1,200
Goodger, M	575
Goodhost Foods	25,857
Goodie, T	1,801
Gooding, D D	4,770
Goodings, S G S	773
Goodman Diesel Sales & Service (1976) Ltd	599
Goodman Jones Funeral Home	1,498
Goodman, D	20,140
Goodrich Canada Ltd, B F	160,484
Goods, G F	3,859
Goodson, T	20,915
Goodwill Bottling Ltd	22,241
Goodwill Enterprises For The Handicapped	138,624
Goodwill Investments Ltd	2,455
Goodwill, G W	4,196
Goodwin & Mark	6,946
Goodwin, J & R	17,870
Goodwin Contracting, R	8,190
Goodwin Electric Ltd	3,080
Goodwin Trucking, R	3,362
Goodyear Canada Inc	126,648
Goodyear Go Centre	17,820
Goodyear Service Store	7,120
Gook & Associates, R E	17,717
Gook, K	546
Goold Skidding, G	1,708
Gooldrup Hulls Ltd	558
Goosen Dairy Farms	1,320
Goosey Gander Kindergarten	7,785
Gopher Water Wells	5,040
Gord-Ray Mens Wear Ltd	1,222
Gordon & Co, C H J	2,830
Gordon, R B & D D	1,154
Gordon, J & R	2,247
Gordon Contracting Ltd, Doug	23,326
Gordon Creek Ranch	1,720
Gordon Fabrics Ltd	629
Gordon Fashion Shoes, D	530
Gordon Head Shell	1,043
Gordon Holdings Ltd, D B	74,107
Gordon House Ltd	61,176
Gordon House Neighbourhood Services	1,804
Gordon Industries Ltd, Boyd	2,564
Gordon Morris & Holland	892
Gordon Press Ltd	14,128
Gordon Shoes Ltd, D	1,320
Gordon Street Construction Ltd	6,090
Gordon Systems Ltd, D	3,500
Gordon Trucking Ltd, D	5,485
Gordon, A D	2,185
Gordon, C	14,064
Gordon, D	9,472
Gordon, D	1,438
Gordon, E R	690
Gordon, H J	560
Gordon, J	17,086
Gordon, J	31,259
Gordon, S	2,017
Gordon, W	3,963
Gordons Camera Shop Ltd	1,502
Gordons Equipment Ltd	2,862
Gordons Foodliner Ltd	1,214
Gordons Septic Service Ltd	8,589
Gordons Sporting Goods	2,518
Gordons Trucking	8,017
Gore, C A	866
Gore, R S	1,100
Gorge Motel	1,438
Gorge Road Hospital	11,558,376
Gorge Vale Texaco Service (1978)	1,161
Gorling & Co Ltd, E C	942
Gormac Developments	6,918
Gorman Bros Lumber Ltd	4,487
Gorosh Co Ltd, John	72,490
Gorovenko, E	1,683
Gosley Reproductions, Jerry	1,235
Gosling, G	2,500
Goslings Of Abbotsford	602
Gosnell, A K	700
Goss Contracting Co Ltd	3,210
Goss Jr Trucking, Bert	45,864
Gossage, J D, Dr	54,416
Gosztolai, K	1,677
Gottler Contracting Ltd, Niels	15,604
Gottschau, W E	3,628
Goudal & Associates, V C	653
Goudreau, W F	3,160
Gough Electric Ltd	330,716
Gough, B A	1,131
Gough, D G	1,272
Gould Manufacturing Of Canada Ltd	91,127
Gould, D	10,150
Gould, S	3,725
Gouldhawre, D	581
Goulding, C J	7,500
Gouldsborough, F	5,000
Gouldstone, P	1,452
Goulet, L S	1,125
Goulet, L W	4,870
Goulet, S	810
Goult Mcelmoyle & Wilson	14,464
Gourlay & Spencer	14,143
Gourlay, A E	638
Gourley Farms, D & J	1,000
Gourlie, B	665
Gourmet By The Sea Restaurant, The	1,199
Gove & Senior	573,381
Gover, R G, Dr	750
Government House Expenses	151,613
Government Of Australia	3,010
Government Of The United States	30,247
Government Of United Kingdom	3,846
Governmental Refuse Collection & Disposal Assn	2,500
Govett, J R	1,000
Govier Consulting Services Ltd	167,187
Gowans & Hogg Ltd	1,368
Gowans Ranch, G	1,040
Goward, T	2,103
Gower Yeung & Associates Ltd	1,923
Gower, R	650
Gowling & Associates	1,964
Gra-Mor Electrical Sales & Service	1,423
Grabher, G W	1,275
Grace & Co Of Canada Ltd, W R	43,165
Grace Hospital, The Salvation Army	16,040,924
Grace Lutheran Day Care	25,138
Grace Lutheran Pre-School	741
Graciela Enterprises Ltd	912
Grade Twelve Scholarship Examinations and Administration	234,229
Graehold Construction Corp	165,861
Graeme & Murray Consultants Ltd	39,187
Graf Holdings Ltd	4,124
Graf Von Platen, H	1,542
Graf, C	1,472
Graf, F	842
Graff, L	68,622
Graffunder & Sons, A H	1,051
Graffunder, A H	693
Graham & Associates, Gerry	17,935
Graham, D & Saunders, B	2,582
Graham & Co, D J T	1,473
Graham Funeral Home Ltd	3,760
Graham Inn	765
Graham Ltd, Bob	6,506
Graham, D	1,778
Graham, D B	2,964
Graham, D, Dr	59,731
Graham, F	1,000
Graham, G	619
Graham, G R	2,500
Graham, G W	738
Graham, K	1,520
Graham, L E, Dr	646
Graham, N	904
Graham, P F	825
Graham, R W	7,998
Graham, S K, Dr	777
Graham, W	670
Graham, W R	4,108
Grahams Moving & Storage	68,080
Grahn, A R	8,061
Grainge, T	6,435
Grainger, M	1,055
Gramineae Holdings Ltd	39,037
Gran, C	1,300
Granco Contracting Ltd	3,666
Grand & Toy Ltd	11,499
Grand Forks & District Chamber Of Commerce	12,113
Grand Forks & District Society For The Handicapped	43,644
Grand Forks Area Arts Council	1,705
Grand Forks Glass	6,293
Grand Forks Public Library Assn	16,621
Grand Forks Ready Mix Concrete Co Ltd	29,679
Grand Forks Rural Fire Protection	120,755
Grand Forks School District 12	5,103,610
Grand Forks Veterinary Clinic	1,334
Grand Pappys Furniture Barn Ltd	632
Grand Prix Hobby Supplies	550
Grand Street Lodge	133,640
Grand Trunk Rooms	1,776
Grand Union Holdings Ltd	742
Grande Prairie Auto Leasing Ltd	797
Grandek Enterprises Ltd	938
Grandview Autometal & Painting Ltd	720
Grandview Blacktop Ltd	37,222

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Grandview Care Home	273,596
Grandview Community Centre Assn	2,270
Grandview Elementary School	929
Grandview Industries Ltd	4,397
Grandview Manor	267,160
Grandview Park Service	1,078
Grandview Terrace Child Care Society	60,895
Grandview Towers	1,480,644
Grandvu Lodge	452,514
Grandy Reforestation Services	118,983
Grange Mattress Co	13,351
Granger, G	801
Granger, J	37,222
Granger, K S	1,305
Granisle Daybreak Assn	13,552
Granisle Health & Human Resources Centre	217,541
Granisle Public Library Assn	4,246
Granite Lake Logging Ltd	4,700
Grannys Enterprises Ltd	680
Grannys Sweets	1,134
Granor Contracting Co Ltd	14,836
Grant & Co	8,762
Grant Orchards, D E	2,160
Grant Photography Ltd, Ted	6,236
Grant Productions Ltd	38,998
Grant Saunderson Keighley Wickham & Orobko	4,089
Grant Signs, A	845
Grant Trucking Ltd, W	1,634
Grant, H M	2,529
Grant, K	3,344
Grant, P	11,614
Grant, P	7,507
Grant, P C	4,052
Grant, P R	766
Grant, S	16,225
Grant, S M, Dr	3,680
Grantham Farm	624
Grantree Furniture Rental	2,233
Grants Mechanical Contracting, Dick	3,955
Grants to Farmers Institutes	172,480
Grants Upholstery Ltd	584
Granville Day Care Centre	5,351
Granville Hotel	2,745
Granville Island Hotel	1,620
Granville Mall Optical Co Ltd	19,359
Granville Restaurant	7,913
Graphic Arts International Union	4,481
Graphic Controls Canada Ltd	23,719
Graphic Industries Ltd	6,784
Graphic Office Interiors Ltd	65,780
Graphic Papers	7,311
Graphic Printing Services	3,920
Grasmere Grasshopper Control Committee	2,000
Grasmere Grazing Assn	21,772
Grasmere Reading Centre	800
Gratton Holdings Ltd	6,886
Gratuity to Widows	931,483
Gravel Hill Supplies Ltd	1,956
Gravelle, R D	1,074
Gray, D A & Hay, B S	2,000
Gray & Co Ltd, W D	1,337
Gray, J & E	891
Gray Beverage Co Ltd	12,776
Gray Business Services, Cora	2,379
Gray Green Hoodekoff & Pocock	3,634
Gray Inc, R A	10,466
Gray Line Of Vancouver	1,405
Gray Monk Cellars Ltd	11,964
Gray Transfer Ltd	7,770
Gray, B	24,856
Gray, C	573
Gray, C O	645
Gray, D A	900
Gray, D H	1,720
Gray, G J	21,064
Gray, J A	6,014
Gray, M	700
Gray, P	700
Gray, S T	1,000
Grays Publishing Ltd	2,959
Grayston, U	4,978
Grayzach Logging Ltd	1,389
Graziano Electric Contractors Ltd	1,798
Great British Imports	1,600
Great Lakes Wire Ltd	689
Great Life Developments Inc	1,475
Great Little Box Co Ltd	557
Great Northern Enterprises Ltd	12,592
Great Outdoors	1,042

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Great Pacific Paint Co Ltd	1,953
Great Plains National	562
Great Things Boutique Ltd	880
Great West Carriage Co	803
Great West Life Assurance Co	6,354,988
Great West Paper Box Co Ltd	13,600
Great West Steel Industries Ltd	2,934
Great West Wholesale Ltd	758
Great Western Industrial Wet Or Dry Vacuums Ltd	1,620
Great Western Ventures Ltd	1,246
Greater Coquitlam Volunteer Bureau	12,223
Greater Kamloops Chamber Of Commerce	15,414
Greater Kamloops Homemakers Service Assn	878,719
Greater Nanaimo Chamber Of Commerce	21,393
Greater Surrey Moving & Storage Ltd	7,883
Greater Vancouver Artists Gallery Society	3,946
Greater Vancouver Artists Gallery	19,080
Greater Vancouver Association Of The Deaf	2,000
Greater Vancouver Catholic Credit Union	1,208
Greater Vancouver Convention & Visitors Bureau	10,366
Greater Vancouver Information & Referral Service Society	52,518
Greater Vancouver Library Federation	1,535,756
Greater Vancouver Mental Health Service	5,681,306
Greater Vancouver Nursing Services Bureau Ltd	183,817
Greater Vancouver Regional District	4,506,980
Greater Vancouver Regional Hospital District	4,846,638
Greater Vancouver Sewerage & Drainage District	10,246
Greater Vancouver Ski Group	5,000
Greater Vancouver Water District	291,072
Greater Vancouver Womens Soccer	24,682
Greater Vernon Board Of Museum & Art Gallery	5,000
Greater Vernon (1982) Summer Games Society	341,768
Greater Victoria Adult Day Care Centre Society	127,168
Greater Victoria Arts Council	26,840
Greater Victoria Chamber Of Commerce	12,211
Greater Victoria Citizens Advocacy Society	33,720
Greater Victoria Citizens Counselling Centre	27,950
Greater Victoria Delivery Service Ltd	1,338
Greater Victoria Foster Parent Association Regional Council	9,778
Greater Victoria Home Services Society	25,642
Greater Victoria Horseshoe Pitching Assn	1,000
Greater Victoria Inter-Municipal Committee	3,000
Greater Victoria Little League	18,136
Greater Victoria Multi-Cultural Assn	3,750
Greater Victoria Nursery School	32,736
Greater Victoria Public Library	461,668
Greater Victoria School District 61	47,670,442
Greater Victoria Society For Alternative Communication	64,669
Greater Victoria Visitors Information Centre	10,629
Greater Victoria Volunteer Society	49,138
Greater Victoria Water District	6,422
Greaves Moving & Storage Ltd	19,899
Greaves, E K	925
Green (Kamloops) Ltd, Archie	711
Green & Huckvale Ltd	63,053
Green, C & O	11,449
Green & Son Ltd, E	16,484
Green Acres	1,258
Green Acres Resthome	1,725
Green Bay Fishing Co Ltd	1,500
Green Business Machines & Stationery	763
Green Clinic, F W	4,788
Green Door Lanes & Sports Shop	1,312
Green Excavating Ltd, C & J	60,186
Green Forestry Services Ltd, W J	9,548
Green Gables Lodge	67,759
Green Gables Rest Home Victoria	28,328
Green Gold Trucking Ltd	1,820
Green Gold Ventures	10,097

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Green Goose Enterprises Ltd	1,050
Green Horwood Munro & Co	1,700
Green Huckvale Advertising Ltd	303,767
Green Lake Lodge	1,232
Green Lake-North Bonaparte Stockmans Assn	14,233
Green Leaf Restaurant Ltd	1,904
Green Library Consulting Services, Debra	16,185
Green Lore Sales Ltd	13,593
Green Memorial Home, F W, Dr	537,243
Green Mountain Services Ltd	155,620
Green Pastures	37,384
Green Pastures Retreat Inc	9,109
Green Side Up Reforestation Ltd	39,251
Green Sinclair Gray & Hobbs	15,627
Green Stone Creek Logging	1,798
Green Thumb Players Society	27,200
Green Thumb Theatre, The	16,690
Green Timbers Motel Ltd	3,349
Green Tree Food Market Ltd	1,200
Green Truck Service	903
Green Trucking, E C	5,660
Green Valley Fertilizer & Chemical Co Ltd	263,402
Green Valley Tree Planting Ltd	180,541
Green Valley Trucking	6,374
Green, G	3,518
Green, J	3,116
Green, J	900
Green, J E, Dr	2,989
Green, J T, Dr	728
Green, L	773
Green, R W	7,192
Green, T	1,357
Green, T S	3,770
Greenacres Chevron	976
Greenacres Pumps & Equipment Ltd	8,127
Greenbarn Potters Supply Ltd	927
Greenberg, D	3,774
Greenbriar Holdings Ltd	555
Greenco Landscaping	1,068
Greene, R & P	55,282
Greene Clinic	1,836
Greene, J	7,106
Greene, M F	700
Greene, M M	13,869
Greene, T	2,240
Greenery Holdings Ltd, The	3,085
Greenfield, A	10,691
Greenfield, A	18,072
Greenhaven Guest Home	264,763
Greenhill Farm	28,128
Greenhouse Growers Research Council	5,000
Greenidge Place	80,978
Greenidge, C C E	3,379
Greenidge, E	28,030
Greening Donald Co Ltd	34,306
Greening, J A	1,598
Greenleaf Garden Supplies	11,133
Greenridge Place	22,788
Greenscape Design	3,168
Greenville Recreation Management Committee	23,250
Greenway Equipment Ltd	22,989
Greenway Pharmacy	54,357
Greenwell, N	1,418
Greenwood Board Of Trade	2,250
Greenwood Chamber Of Commerce	750
Greenwood Contractors Ltd	6,076
Greenwood Forest Enterprises	53,598
Greenwood Forest Products Ltd	782
Greenwood Lodge	129,738
Greenwood Motor Hotel	911
Greenwood Museum Assn	38,664
Greenwood Press Ltd	1,123
Greenwood Public Library Assn	2,649
Greenwood Reforestation Ltd	128,663
Greenwood, J	9,209
Greenwoods	12,393
Greer Ltd, Gordon	7,431
Greer, R N	817
Gregco Industries Ltd	2,890
Gregg Tv & Radio	640
Gregg, P D	14,690
Greggs Floor & Window Cleaners	662
Greggs Furniture Factory	4,366
Gregoire, M B	1,249
Gregoire, M E	700
Gregoire, R	542
Gregoire, R	700
Gregorash, E	597

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Gregory, A	3,200
Gregory, D E, Dr	564
Gregory, J	31,014
Gregory, N	600
Gregorys Williams Lake Funeral Home Ltd	9,565
Gregson Communications Ltd, Tony	19,756
Gregson Graham Ltd	35,737
Greig, D	660
Greiner & Co	15,833
Grenon, G L	1,334
Grescoe, P	515
Gresham Hotel	32,463
Gretchen, R	1,012
Gretsinger & MacDonald Construction Ltd	2,124
Grewal, J S, Dr	10,417
Grey Friars House Ltd	1,385
Grey Monk Cellars Ltd	41,928
Grey, D	1,155
Greyhound Exposition Services	2,135
Greyhound Lines Inc	2,917
Greyhound Lines Of Canada Ltd	377,448
Grice Hauling, K	5,733
Grierson, R E	10,401
Griesdale, D E, Dr	663
Grieve Motors Ltd, J	2,416
Griff Building Supplies Ltd	694
Griffin & Sons Ltd, F C	9,932
Griffin Bros Equipment Co Ltd	2,390
Griffin, C M	533
Griffin, R M, Dr	515
Griffith, K & C	2,649
Griffith, A	1,250
Griffith, R A	5,705
Griffiths Avionics Ltd	88,758
Griffiths Construction Ltd, R A	540
Griffiths Crane Service Ltd	3,740
Griffiths Dragline Service Ltd	2,474
Griffiths Gibson Production Ltd	15,635
Griffiths Ltd, J W	2,473
Griffiths, R	7,556
Grigor Fire Apparatus Ltd	13,169
Grigsby Construction	3,627
Grimshire, J S	600
Grindell Optical Ltd	927
Grinder, P	2,850
Grindle, E	1,423
Grinnell Fire Protection Systems Co Ltd	7,099
Grinyer Business Equipment Ltd	755
Grip Clinch Fasteners Ltd	1,170
Grist, L	589
Griston, E & J	4,464
Grizzley Industries Ltd	8,823
Grizzly Grading & Brushcutting Ltd	54,544
Grizzly Security Corp	3,072
Gro-Tec Greenhouse Systems Inc	15,069
Groat, A H	2,023
Grober Contracting Ltd	62,563
Groening & Associates Electrical Service Ltd, J	788
Groff Industries	1,860
Grolier Ltd	1,624
Grondine Trucking, E	6,847
Gronnestad, V & K	727
Groos, C	9,858
Groot Bros Contracting	30,984
Groot Logging Ltd, D	8,523
Grose, J E	1,600
Gross Logging Ltd, E C	1,453
Gross, S A	593
Grosser Parts (Dc) Ltd	29,743
Grossers	2,064
Grossman, J & Tenenbaum, J	19,985
Grosvenor International Holdings Ltd	3,465
Groundbirch Livestock Assn	2,229
Group Home For Moderately Retarded Adults	127,613
Group West	595
Grouse Mountain Resorts Ltd	3,411
Grouwstra, B	4,753
Grove Developments Ltd	875
Grove Service Ltd	884
Grove Spring Ltd	953
Grover Communications Inc	3,664
Grover Elliott & Co Ltd	3,650
Groves, J R & Lofgren, C	23,107
Groves Enterprises Ltd	1,974
Growers Supply Co Ltd	6,563
Gruden, W	650
Grue, Y	800
Gruhs Bulldozing Ltd	20,333
Gruman, M	3,300
Grund, J & B	13,827
Grundison, R J	3,769
Grundle, J L	950
Grybas Excavating Service	10,956
Gryphon Resource Consultants Ltd	68,912
Gryphon Transfer	4,180
Grzybowski, S, Dr	14,270
Gt Farms Ltd	1,000
Guaranty Trust Co Of Canada	37,047
Guard-All Fence Co Inc	95,703
Guard, M C, Dr	862
Guardian Answering Service	832
Guardian Chemicals	6,466
Guardian Insurance Co Of Canada	1,069
Guardian Locksmiths	6,861
Gubbins, B G, Dr	674
Gudeit Contracting Ltd, R	34,642
Guenter, R	900
Guenther, H, Dr	838
Guerin Editeur Ltee	572
Guest Excavating Co Ltd	1,000
Guichon Ranch Ltd, G	5,000
Guichon, A	7,000
Guichon, S	5,800
Guide, The	1,516
Guild Electric Ltd	3,579
Guild Yule & Co	62,718
Guild, J A, Dr	511
Guildford Allergy Labs	1,989
Guildford Daycare	31,452
Guildford Esso Service	2,394
Guildford Gardens Daycare	23,378
Guildford Home Society	272,960
Guildford Pharmacy	71,280
Guildford Texaco & E Q Muffler Centre	939
Guildhall School Of Music & Drama	2,000
Guinet, V	3,162
Guinn Service Ltd	623
Guinn, Z	2,286
Gulf Canada Ltd	8,365,151
Gulf Concrete Products Ltd	176,505
Gulf Excavating Ltd	21,231
Gulf Island Intermediate & Personal Care Society	570,125
Gulf Island Sailing Charters	1,045
Gulf Island Septic Tank Service	1,909
Gulf Island Trucking & Aggregates	10,945
Gulf Islands Community Arts Council	1,990
Gulf Islands Driftwood	2,088
Gulf Islands School District 64	5,152,879
Gulf Islands Veterinary Clinic	945
Gulf Islands Water Taxi Ltd	49,990
Gulf Station, The	2,510
Gumpert Co Canada Ltd, S	3,500
Guncraft Ltd	736
Gundersen, G	2,958
Gunderson, R	12,887
Gunderson, W	960
Gundry Bilmac Industrial & Marine Supplies Ltd	1,800
Gundys News Supply Ltd	8,755
Gunn Construction Ltd	15,145
Gunn Industries (1979) Ltd	1,699
Gunn, A	2,000
Gunn, C R, Dr	4,906
Gunners Welding Ltd	678
Gunnlaugson, B	10,880
Gunnlaugson, L C	636
Gunther, J	1,514
Gurney Contracting Ltd	56,433
Gurtons Garage Ltd	963
Gusak, L	17,814
Guss, R	10,000
Gustafson, B	2,209
Gustafson, D	16,512
Gustafsons Auto Service Ltd	21,756
Guthrie, C A	1,137
Guthrie, W J	900
Gutierrez, V	950
Gutoski, R	17,452
Gutteridge, H H	981
Gutzke, A	973
Guy, L H, Dr	676
Guyot, V	6,583
Guys Cleaning Service Ltd	1,722
Guzman, C P, Dr	77,076
Gws Purchasing & Warehousing Corp	52,511
Gyger, J	1,752
Gyorfi, E	800
Gypsy Rug Cleaners	1,040
Gyro Club Of Kitimat	25,483
Gyro Club Of Nanaimo	1,000
H & D Auto Body Repair Ltd	1,513
H & D Janitor Service Ltd	1,200
H & F Trucking	3,127
H & G Roofing & Sheet Metal Ltd	1,530
H & H Bus Lines (1971) Ltd	730
H & H Hardware Ltd	1,481
H & H Trucking Ltd	14,971
H & J Canning Logging Ltd	1,490
H & J Ready Mix Ltd	3,688
H & J Welding & Machine Ltd	35,012
H & K Trucking	4,228
H & L Gradall Service Ltd	11,355
H & M Auto Body Ltd	784
H & M Brake Ltd	2,008
H & M Excavating	29,384
H & O Excavating	614
H & R Holdings	7,911
H & R Redi-Mix Ltd	7,217
H & R Tire Service (1959) Ltd	36,811
H & T Enterprises Ltd	7,913
H & W Aqua Drilling Ltd	580
H B Contracting Ltd	25,383
H B Custom Firewood	21,320
H C T Investments Ltd	880
H D Hardwood Design	2,439
H D S Equipment Repair	10,732
H E G Holdings Ltd	3,375
H E L P Services	421,760
H E R O Mfg Co Ltd	821
H I Parking Design & Development	6,583
H J Ltd	2,988
H K H Floors	6,845
H N Engineering Inc	46,616
H O K Excavating	6,818
H P Logging	21,012
H R Moving & Transfer	708
H R T Communications	2,286
H S Trucking	990
H S/G W Senior Citizens Outreach Society	777,638
H V Electric	1,635
H V Log Trucking Ltd	847
H W P Datamation Services Inc	960
H-S Tools & Parts Inc	23,687
Haagen, L	3,635
Haakon Industries Canada Ltd	519
Haavardsen, J & M	2,689
Haavardsen, M	16,258
Haber Taylor & Tait	60,454
Haberlin Soil Supplies (1975) Ltd	531
Haberlin, B	747
Habicht, J	14,301
Hacker Press Ltd	2,429
Hackett, M	505
Hackle, R	600
Hadd Holdings Ltd	1,220
Hadden Diving & Piledriving Ltd	9,300
Hadden Trucking Ltd, W	23,512
Haddon Holdings Ltd	26,676
Haddow, W S	646
Haddrell, W T	6,500
Hadley Bay Marine Co Ltd	5,265
Hadsco Hearing Aid Dealers Supply Ltd	103,920
Hadwin, J	2,609
Hafer Machine Co Ltd	3,224
Hafstein, L M	2,312
Haftevani, G	9,679
Haftner Enterprises Inc	4,547
Haftner, M	7,130
Hagberg Big Game Hunting & Fishing, A	1,136
Hagels Furniture Factory	752
Hagen, S & L	60,541
Hagen Logging Ltd, H	8,656
Hagen Logging Ltd, N	16,742
Hagens Travel Service Ltd	28,841
Hagensborg Cartage	15,169
Hagensborg Waterworks District	5,250
Hager Business Services Ltd	787
Haggart, A	2,051
Haggstrom, R V	1,000
Hagman & Son Logging Ltd	54,624
Hagman Holding Ltd, H	1,280
Hague Marine Electric	547
Hagues Holdings Ltd	1,020
Haida Equipment Ltd	2,864
Haida Inn	1,793
Haida Installations Ltd	1,600
Haida Office Supplies	502
Haida Optical Laboratories Ltd	2,725
Haida Travel Service (1977) Ltd	5,761

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Haida Welding Supplies Ltd	11,467
Haig-Brown, V	1,900
Haiku Designs Ltd	41,850
Haines Contracting, G D	7,124
Haines Logging Co Ltd	1,680
Haines Office World Ltd	983
Haines, F	15,836
Haines, L	13,073
Hainstock, B	885
Haipee, S	4,500
Hair Affair	636
Hair Fantasy By Guido	1,302
Hair Shoppe For Men & Women, The	614
Hairdressers Association Of B C	3,915
Hairem Salons Ltd, J C	1,845
Haiyupis, F	1,800
Hakkarainen, M	39,543
Hako Cutting Tools Ltd	1,625
Halbauer Albas Keene & Adams	28,982
Halbert-Graig Enterprises Ltd	23,925
Halco Water Systems	2,059
Halcyon Community Home Society	413,061
Halcyon Home Adult Day Care	5,510
Hale Optical	53,071
Hale Transfer, George	1,163
Hale Trucking, F	7,138
Half Way Creek Logging Ltd	1,036
Halfyard, D A	2,690
Halkett, B	3,925
Hall & Co (1977) Big Horn Manufacturing Ltd	88,346
Hall & Co, G K	2,444
Hall Associates Inc, G D	4,585
Hall Bros Ltd	1,103
Hall Careers, Karen	770
Hall Farm, R M	2,860
Hall Filter Service Ltd, Les	2,558
Hall Media Production, Verna	5,120
Hall Pontiac Buick Ltd	569
Hall Trucking, R C	36,632
Hall, A	1,050
Hall, A E	956
Hall, C	8,257
Hall, E	1,673
Hall, E C W R	953
Hall, G	8,938
Hall, H	2,805
Hall, J	3,000
Hall, J	4,795
Hall, M J	44,252
Hall, R	3,391
Hall, R	1,625
Hall, R E	984
Hall, R J	3,809
Hall, S	700
Hall, T J	6,744
Hall, V	825
Hall, W E	1,788
Hallam Office Equipment Ltd	9,413
Hallas, B	13,988
Hallberg, B	19,942
Hallcraft Construction Co Ltd	1,304
Halleran, M	45,500
Hallgren, M W	1,008
Halliburton Services Ltd	8,653
Halliday, F W, Dr	504
Halliday, R, Dr	36,025
Hallis Lake Community Pasture Assn	11,079
Halliwell, P	920
Hallman, A	14,872
Halls Ace Building & Supply Ltd	625
Halls Industrial Supplies Ltd	6,608
Halls Irrigation	4,570
Halls Tire Store Ltd	910
Halmes Auto Service Ltd	2,858
Halpen, R	1,611
Halper, A	12,905
Halron Industries Ltd	1,113
Hals Power Equipment	22,887
Hals Service Centre	4,884
Halston, G	15,597
Haluschak, M	8,330
Halverson, R	4,500
Halversons Boarding House Ltd	320,114
Halvorson, F	16,947
Ham-Mc Cedar Products Ltd	23,594
Hamanishi Ltd, K	672
Hamanishi, R H, Dr	1,080
Hambley, C M	1,170
Hamblin Heavy Hauling Ltd	16,787
Hamblin Logging & Construction Ltd	69,455
Hamel Equipment Ltd, B	2,209

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Hamilton & Spill Mfg (1974) Ltd	1,500
Hamilton Brown & Nasmyth	14,302
Hamilton Delong Ltd	7,549
Hamilton Duncan & Armstrong	28,034
Hamilton Logging, G	30,705
Hamilton Ltd, Hugh	86,223
Hamilton Ltd, Marjorie	1,929
Hamilton Machining & Fabricating Ltd	963
Hamilton Mfg Corp	604
Hamilton Motors Ltd, Rod	1,494
Hamilton Stationers Ltd	2,443
Hamilton-Peckham Ez Bridge Ltd	163,101
Hamilton/Avnet International (Canada) Ltd	732
Hamilton, A	1,892
Hamilton, A M, Dr	862
Hamilton, B W	3,528
Hamilton, C	6,484
Hamilton, C L	1,050
Hamilton, D	1,535
Hamilton, E	10,202
Hamilton, G	1,040
Hamilton, H	610
Hamilton, H D	5,764
Hamilton, N J	1,844
Hamilton, R	4,538
Hamilton, R L	8,176
Hamilton, T H	679
Hamiltown Farm	8,089
Hamish McDonald Construction Ltd	2,068
Hamling, C T	1,725
Hamm Automotive Corp	1,970
Hamm Services	4,515
Hamm, A	1,077
Hamm, B	4,305
Hamm, C	16,557
Hamm, E	1,403
Hamm, M	604
Hammerlock Rentals & Sales	2,566
Hammerquist Trucking Ltd, M W	626
Hammers The Warehouse, Harry	2,333
Hammersmith Equities Ltd	18,083
Hammerston Backhoe Service, B	1,116
Hammerton, A	36,732
Hamming, P	940
Hammings Auto Trim	1,463
Hammond Funeral Services Ltd	4,838
Hammond, V	16,881
Hamoline, P	9,486
Hamp & Panas Construction Co Ltd	3,568
Hampco (82)	1,050
Hampson Trucking, Paul	2,683
Hampton Court	227,181
Hampton Hotel	2,848
Hampton Power Products Ltd	724
Hampton, D	2,829
Hamre, F	653
Hanah Installation & Machinery Ltd	15,466
Hanan, E M	24,564
Hance Corp, The	655
Hance, B	1,400
Hance, O A	770
Hanceville Agricultural Co-Operative	24,580
Hancock House Publishers & Film Processors	11,854
Hancock House Publishers Ltd	3,178
Hancock, T	588
Handicapped Action Committee Of Victoria	522
Handicapped Resource Centre	13,000
Handicrafts For Homebound Handicapped Persons Society	38,500
Handy Andy Maintenance Ltd	1,053
Handy Appliance Service Centre Ltd	847
Hanemaayer, P	152,996
Haney Brake & Muffler Ltd	589
Haney Builders Supplies (1971) Ltd	16,545
Haney Color Television Centre	2,894
Haney Greenhouses (1975) Ltd	1,084
Haney Horsemen Assn	6,683
Haney Intermediate Care Centre	668,118
Haney Iron Works Ltd	1,900
Haney Motor Hotel Ltd	958
Haney Neptune Aquatics Club	954
Haney One Hour Martinizing	1,490
Haney Service	1,294
Haney-Pitt Meadows Christian School Assn	53,281
Hang Gliding Association Of B C	10,700
Hanham, L	3,511
Hankins, D	10,000
Hanks Trucking & Bulldozing Ltd	815

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Hanley Photographer Ltd, M	10,297
Hanley, F W, Dr	17,718
Hanley, J L, Dr	1,273
Hanna Medical Clinic	836
Hanna, B	18,364
Hanna, S	684
Hannah Peterson & Associates Ltd	66,500
Hannah Tree Farms Ltd	1,980
Hannah, J	1,924
Hannas Seeds Ltd	6,075
Hannas Services	941
Hanneman, W	9,700
Hanrahan, L	2,668
Hans Auto Supply	687
Hans Radiator Shop	672
Hansa Construction	2,112,975
Hansen Construction	10,666
Hansen Contracting Ltd, F K	10,774
Hansen Development Corporation, Dennis	15,360
Hansen Holdings Ltd, J H	4,753
Hansen Industrial Tool Supply Ltd	40,314
Hansen Industries Ltd	1,675
Hansen Logging	8,199
Hansen Mfg Ltd, Erik	37,117
Hansen Tire Ltd	11,240
Hansen Trucking & Contracting Ltd, Ray	18,041
Hansen Trucking Ltd, J K	15,782
Hansen Trucking, G	12,579
Hansen, A P C	7,199
Hansen, B V	645
Hansen, D	7,240
Hansen, E R	510
Hansen, J	5,781
Hansen, K	17,292
Hansen, N	7,794
Hansen, R	2,050
Hansen, V A	1,050
Hansl & Gretl Dairy Ltd	1,685
Hanson Contracting, W	60,918
Hanson Materials Engineering (Western) Ltd	1,599
Hanson Plastics Ltd	674
Hanson Trucking, L	783
Hanson-Monnie, J	12,444
Hanson, B	9,135
Hanson, D	13,405
Hanson, M	8,997
Hanson, M A	11,845
Hanson, W	37,985
Hansons & Associates	1,710
Hansons Husky Super Service	5,876
Hanvold Expediting B C Ltd	1,912
Happy Day Preschool	1,257
Happy Day Recreation Sales & Service Ltd	1,672
Happy Day Supermarket Ltd	1,390
Happy Days Day Care Centre	10,046
Happy Enterprises Ltd	70,332
Happy Face Enterprises Ltd	9,261
Happy Hollow Residence	132,277
Happy Hour Amusements	1,664
Happy Hut Confectionary	888
Happy Js Restaurant Ltd	1,046
Happy Tot Before & After School	914
Happy Tot Child Care Centre	10,955
Happy Valley Kindergarten	1,730
Happy Valley Resort	704
Harasymow Rest Home	24,090
Harasymow, J	2,808
Harasymow, N P	8,424
Harber, K & B	13,921
Harber Manufacturing B C Ltd	901
Harbidge Farms Ltd	1,504
Harbord Co	2,044
Harbour Air Ltd	6,279
Harbour Electronics	601
Harbour House Restaurants	2,194
Harbour International Trucks Ltd	38,456
Harbour Light Miracle Valley	498,476
Harbour Machine Ltd	4,339
Harbour Machining	2,113
Harbour Pile Driving Co Ltd	17,564
Harbour Publishing Ltd	20,654
Harbour Texaco	574
Harbour Tours Of Victoria Ltd	699
Harbour Towers	28,528
Harbour View Collision Ltd	2,458
Harbour View Daycare	4,327
Harbourside Villa Nanaimo	8,332
Harbourview Esso Service	522

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Harcourt Brace Jovanovich Publications	3,910
Harden, H	1,550
Harder & Associates, P A	38,170
Harder Pushor Hannah & Co	2,969
Harder Pushor Hannah & Co In Trust	6,750
Harder, B	1,250
Hardin, W D, Dr	1,029
Harding Bros Of Canada Ltd	1,574
Harding, E A	23,346
Hardouin, D T	878
Hardy & Son Contracting Co Ltd, Al	10,350
Hardy Associates (1978) Ltd	3,585
Hardy Bay Recreation Society	32,157
Hardy View Lodge	412,816
Hardy View Lodge Adult Daycare	4,869
Hardy, D M	14,064
Hardy, G A	1,074
Hardy, K P, Dr	695
Hare, C	827
Harewicz, R & Lidstone, A	53,095
Harford Kennedy Wakefield Ltd	1,091
Hargreaves Holding Ltd	1,196
Hari-O Trucking	4,178
Harjim Industrial Services Ltd	2,626
Harjim Machine Works Ltd	924
Harkem Management Ltd	595
Harken Towing Co Ltd	18,862
Harker, B M	1,935
Harker, G R	2,639
Harkins Electric Home Centre Ltd	1,775
Harla Water Service	27,109
Harlan Fairbanks Co Ltd	7,682
Harland, A T	1,091
Harley Bratton Ltd	15,443
Harley, I K	1,914
Harleys Fabric Centre Ltd	960
Harlow, M M	48,575
Harman Sculpture Foundry Ltd	683
Harman Wilson & Co	59,116
Harman, D	1,856
Harmar, H C, Dr	957
Harmer & Sons Excavating	8,887
Harmes, J	600
Harmon, T R, Dr	41,114
Harmony Hall Rest Home	106,468
Harms Auto Body & Paint (1979) Ltd	2,404
Harms, L	3,375
Haro Park Centre	2,342,079
Harolds Auto Body & Parts Ltd	2,163
Harolds Plumbing & Heating Ltd	1,109
Harper & Row Publishers Inc	693
Harper Grey Easton & Co In Trust	1,847,500
Harper Mountain Ski Lifts Ltd	14,606
Harper, M J	5,052
Harper, R B	20,532
Harpur, K G	5,884
Harreman, F H, Dr	1,289
Harrigan Rentals & Equipment Ltd	10,449
Harrigan, J R, Dr	2,060
Harriman, A	600
Harrington Motors Ltd	1,287
Harrington, J P	656
Harris, C & D	5,908
Harris, W & E	9,082
Harris & Son Transport	4,442
Harris Backhoe Service	4,347
Harris Campbell Threlfall	141,722
Harris Chevrolet Oldsmobile Ltd, Jack	8,119
Harris Construction	1,500
Harris Contracting, A	1,737
Harris Contracting, Wayne	20,860
Harris Dosman	1,720
Harris Nursery	4,359
Harris Wrecking & Towing (1975)	685
Harris, A	7,285
Harris, B	5,760
Harris, B L	18,062
Harris, B R, Dr	107,963
Harris, C	14,278
Harris, C C	786
Harris, C L	3,181
Harris, D	700
Harris, D, Mrs	19,200
Harris, E	3,853
Harris, F	700
Harris, F E	536
Harris, G W	1,245
Harris, H	678
Harris, J	700
Harris, J	700
Harris, J E	2,550
Harris, J K, Dr	2,248
Harris, K	997
Harris, K A	1,184
Harris, L	550
Harris, R	5,782
Harris, R F	700
Harris, S	700
Harris, T D	965
Harris, T L	700
Harrison & Robbins Manufacturing Ltd	1,635
Harrison, L & S	17,734
Harrison Contracting Ltd, Dave	13,264
Harrison Hot Springs Chamber Of Commerce	4,602
Harrison Hot Springs Recreation Commission	903
Harrison Hotel	11,245
Harrison Ltd, C M	51,997
Harrison-Nowell Mobile Radio Services Ltd	51,735
Harrison, A T	1,000
Harrison, D	5,301
Harrison, D F	1,723
Harrison, E	2,013
Harrison, E W	894
Harrison, I	2,000
Harrison, J	1,050
Harrison, L	3,285
Harrison, N	1,500
Harrison, R D	3,341
Harrison, S	2,469
Harrison, S	31,177
Harrison, T	855
Harrisons & Crosfield Canada Ltd	124,499
Harrold, G	4,842
Harrop Phillips Wood Phillips & Gibbons	16,664
Harry, E A	558
Harry, H	700
Harry, I	16,182
Harry, M	700
Harry, M L	1,400
Harrys Trucking	8,422
Hart Creek Contracting Ltd	2,848
Hart Drugmart	125,008
Hart Highway Day Care Centre	1,645
Hart House	34,817
Hart Lumber (1978) Ltd, Ralph	1,241
Hart Realty Ltd	805
Hart Sand & Gravel	2,515
Hart Towing Ltd	1,381
Hart Transmissions (BC) Ltd	926
Hart, B	18,190
Hart, D	22,207
Hart, D D	5,826
Hart, G	20,725
Hart, V A	2,817
Hartfield Family Care Home	5,734
Hartfield Orchards, H	968
Hartfield, I	5,930
Hartford, V	2,500
Hartland, C L	2,876
Hartland, H	2,336
Hartley Bay Athletic Club	3,900
Hartley, F C, Dr	4,116
Hartley, G	3,056
Hartley, W J	30,747
Hartman Auto Supply	22,834
Hartman Holdings Co	6,160
Hartman, G M	10,597
Hartman, V	534
Hartmann, H F	525
Hartnell, B	510
Hartnell, S E	900
Harton, D	21,948
Harts Cameras	1,708
Hartt College Of Music	800
Harvard Business Review	886
Harvest Consultants Ltd	1,000
Harvest Market, The	879
Harvey Plumbing & Heating Ltd	51,152
Harvey, C	1,265
Harvey, L	553
Harvey, L	847
Harvey, M	10,775
Harvey, R	514
Harvey, R B	10,996
Harveys Auto & Muffler (1971) Ltd	8,943
Harveys Backhoe Service	3,411
Harveys Landscaping & Garden Service	26,381
Harveys Stores Ltd	1,490
Harvies Maple Ridge Building Supplies Ltd	3,353
Harvs	2,037
Harvs Shell & Car Wash	4,043
Harwest Equipment Ltd	3,254
Harwin School	970
Harwood, R C	2,530
Hascarl, L	2,050
Haslam, M	1,100
Hason, R	9,051
Hassall, P	1,450
Hassemer, M C	609
Hassett Agencies Ltd, A E	27,667
Hastings Appliance Parts & Service Ltd	955
Hastings Brass Foundry Ltd	13,648
Hastings Community Centre	1,083
Hastings Esso Service	6,763
Hastings Foursquare Day Care Centre	29,397
Hastings Medical Centre Pharmacy (1981) Ltd	119,000
Hastings Townsite Day Care	21,988
Hastings, A	904
Haszard Clinic, J F	946
Hat Lake Logging Ltd	80,603
Hatch, J & B	66,428
Hatchard Trucking, R B	9,045
Hatcher, L	12,541
Hatfield Contracting Ltd	84,356
Hatfield Society	61,179
Hatfield, J	7,104
Hathaway, C T	10,630
Hathaway, W E	5,670
Hatheway, R J, Dr	570
Hatton, T	60,575
Hauber Contracting Ltd	58,653
Hauber Contracting, W	20,683
Hauber Trucking, E	38,428
Hauber, A	15,294
Hauer Bros Lumber Ltd	26,992
Haugen, S V	933
Haughey, D	519
Haul-Away Disposal Ltd	638
Haul-More Transport Ltd	43,169
Haulmor Sand & Gravel Ltd	10,188
Hauser, W, Dr	5,850
Hautala, P	61,693
Hav-Hoe Contracting Ltd	30,453
Havard, E	14,716
Haven Farm	3,340
Haven Guest Home	279,525
Haven Hill Retirement Centre	883,369
Haven Place Guest Home	46,629
Haven Powered Equipment, Buck	518
Havens Trucking, L	3,972
Havens, J, Dr	555
Havens, L	4,697
Haver-Lockhart Laboratories	737
Hawaiian Village	2,718
Hawe Chevrolet Oldsmobile Ltd, Gary	4,020
Hawes & Son Logging Ltd, Doug	7,892
Hawes, V P	6,779
Hawkins, D & W	6,972
Hawkins Contracting Ltd, J	7,390
Hawkins Ltd, H H	1,640
Hawkins, J	3,697
Hawkins, M V	772
Hawkins, P	20,984
Haworth Press Inc, The	1,455
Hawryluk, H	46,162
Hawryluk, M	11,500
Hawthorne Lodge	1,734,202
Hay Associates Canada Ltd	20,793
Hay Bros Logging Ltd	8,696
Hay, B S	900
Hay, W B, Dr	8,200
Haydamack, D	8,931
Hayden, J	4,452
Hayer Nurseries Ltd	1,800
Hayes Family Care Home	845
Hayes Laird Engineering Ltd	1,891
Hayes Power Saws Ltd, D	753
Hayes-Dana Inc	9,492
Hayes, A M, Dr	2,058
Hayes, G	1,300
Hayes, G W, Dr	840
Hayes, L	1,047
Hayes, T C	1,241
Haygar Breads Ltd	1,700
Hayhurst Communications B C Ltd	91,568
Hayley, J H, Dr	1,189
Haynes Co-Operative Growers Exchange	6,947
Haynes, A D	8,883
Hayport Management Services Ltd	1,463

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Hayter Film Productions Ltd, Roy	9,582
Hayward, L & Inskip, D	1,047
Hayward, G	2,510
Hayward, I	2,340
Hayward, J	3,578
Hayward, M	23,180
Hayward, N	2,044
Hayward, R J	585
Hayward, S	31,136
Haywards Thomson & Irving	4,890
Haywood Industries Ltd	871
Haywood, D	6,400
Haywood, L	3,694
Hazeldine Press Ltd	319,964
Hazelmere Golf & Tennis Club Ltd	3,623
Hazelmere Lodge	247,820
Hazelton Amateur Wrestling Club	3,225
Hazelton Ambulance Service	1,107
Hazelton Area Historical Assn	9,592
Hazelton Community Resource Society	81,813
Hazelton Curling Club	12,467
Hazelton District Public Library Assn	3,280
Hazelton Homemakers Service	28,928
Hazelton Secondary School	1,166
Hazeltons Wil Lau Sa Yd Gimt Society	31,764
Hazelwood Home	74,410
Hazelwood Hotel	690
Hazelwood, W	9,582
Hazzard Screenprinting Ltd, L C	1,510
He & Ha Trucking Ltd	6,483
Headhunters Diesel Ltd	11,558
Headington, L E	800
Headquarters Grocery	2,097
Heads Pharmacy	111,743
Headwaters Ranch Ltd	1,000
Heald, R	2,900
Health & Human Resources Pharmacy	9,767
Health Care Services Transportation	828,809
Health Facilities Association Of B C	1,396,645
Health Labour Relations Association Of B C	199,741
Healthco Canada Ltd	20,001
Healy, P	3,498
Hean Wylie & Co	1,317
Hearn, A W	3,990
Hearsey Transport Ltd	823
Heaslip & Associates, A H	20,628
Heasler, R M	1,744
Heath & Co	3,276
Heath Canada Ltd, D C	375,521
Heath Taylor Shabbits Giovando & Downs	42,770
Heath Tecna Precision Structures Inc	1,108
Heath, R E	2,550
Heather House (1982) Ltd	190,576
Heather Power Tool Ltd	19,420
Heather Rest Home	116,614
Heather Sadler Hughes & Jenkins	5,901
Heather Technical Services Ltd	1,294
Heatherbelle Rest Home	82,271
Heathkit Electronic & Computer Centre	650
Heaton, B	750
Hebert Trucking Construction, N	6,773
Hebert, F	660
Hebert, K	967
Heckerts Fur Farms	1,400
Hedges, W R	840
Hedin, E	5,199
Hedley Improvement District	2,244
Hedley, M S	4,050
Hedlund Contracting Ltd	28,440
Hedlund, M	5,165
Hedstrom, E	966
Heede International Ltd	1,557
Heer Contracting Ltd	1,765
Hees, W	11,549
Heffley Irrigation District	1,097
Heflin, W J	4,475
Hefty Sheet Metal	589
Hegan Blasters Ltd	567
Hegeman, T	9,078
Hegyi Refrigeration & Mechanical Ltd	3,619
Heidelbach, J C	638
Heidelberg Inn	3,045
Heidenreich Trucking, P	5,900
Heilbuth, M	2,430
Heim, D	1,356
Hein & Co Inc, William S	790
Hein Farms	778
Hein Holdings Ltd, Larry L	38,073
Hein Trucking, K	9,732
Heinekey, G M	805
Heinke, A	3,949
Heinle & Heinle Publishers Inc	1,982
Heinrichs Enterprises Ltd	1,500
Heintz, L	22,986
Heinz Co Of Canada Ltd, H J	1,739
Heinz Trucking Ltd	109,133
Heiss, G	2,100
Helcermanas-Benge Agency	623
Heldman Home	188,109
Helens Electrolysis Studio	2,077
Helens Grill	702
Helens Grocery	7,349
Helens Hair Designs	600
Helgerson Insurance Service Ltd	615
Heli-Jet Corp	38,084
Helicom Avionics	7,174
Helix Biotech Ltd	888
Heller, B, Dr	852
Helliwell, B	3,053
Hellon, C, Dr	87,577
Helm Farms	920
Helm Transfer	10,600
Helmcken Memorial Hospital, Dr	700,860
Helmer Construction Ltd, Max	16,108
Helping Hands Services Ltd	30,072
Helps Logging Ltd	45,102
Helton Industries Ltd	3,525
Hembrough, E & S	1,674
Hembrough, S	1,406
Hemisphere Systems Ltd	1,277
Hemlock Printers Ltd	46,278
Hemlock Valley Recreations Ltd	3,046
Hemrich Bros Garage	565
Hemrich, S	4,610
Hen-Air Courier Ltd	5,639
Hendecourt House Daycare	2,255
Henderson & Co	1,230
Henderson & Co Ltd, James	2,504
Henderson, R & J	18,602
Henderson, R & N	95,305
Henderson & Son Ltd, R G	1,049
Henderson Directories	1,265
Henderson Heavy Hauling (1973) Ltd	11,673
Henderson Ltd, H R	4,754
Henderson Trucking, Greg	5,686
Henderson, D	1,186
Henderson, G M	14,081
Henderson, J P	589
Henderson, N	2,936
Henderson, R	525
Hendersons Cleaners (1981) Ltd	3,044
Hendersons Funeral Homes Ltd	12,783
Hendlers	1,664
Hendren, H G	720
Hendry, J, Dr	22,155
Hendy, L	2,313
Henfrey Korbin Mackenzie Sheppard & Co	42,193
Henfrey Samson Belair Ltd	16,494
Henfrey, D J	84,664
Henke & Associates Inc, W E	717
Henke, S L	18,775
Henkel, L W	942
Henker, M	7,172
Henley & Robertson	4,457
Henley, I G	737
Henley, W J	1,170
Henne, P A	1,840
Hennessy, T	640
Hennig, A H	1,265
Hennigar, H	1,407
Hennings Plumbing & Heating	2,007
Henricksen, H	700
Henriksen, H	636
Henry (Kelowna) Ltd, Bert	684
Henry Chrysler Ltd, B	1,595
Henry, A A	700
Henry, B	659
Henry, C	67,842
Henry, C	700
Henry, K A	119,420
Henry, L	640
Henrys Mister Tire	2,342
Henrys Tire Service (1978) Ltd	1,551
Hensel, C L O, Dr	1,115
Henson Bulldozing Ltd	35,854
Hepburn, F M	4,048
Hepburn, M L	751
Hepper Trucking, R	10,183
Heppner Trucking, G	4,110
Heppner Trucking, J	4,585
Heppner, I M	6,969
Heptinstall, M	2,222
Heptonstall Bros	10,810
Hequiat Indian Band	2,800
Herald House Publications Ltd	1,488
Herald, The	1,112
Herath, A	524
Herbert, C, Dr	5,487
Herbies Digging	3,982
Hercules Tire Stores	1,734
Herde, U	4,374
Herdy, W J	1,130
Heringa, E	6,160
Heriot Bay Store (1981) Ltd	710
Heritage Auto Body	12,497
Heritage Festival Society	57,285
Heritage Glass	798
Heritage Inn	1,885
Heritage Landscaping Ltd	1,060
Heritage Language Association Of B C	1,000
Heritage Nursery	938
Heritage Office Furnishings Ltd	8,462
Heritage Office Furnishings Victoria Ltd	340,692
Heritage Painting	1,680
Heritage Service	2,180
Heritage Village Museum	45,000
Herman, F	7,981
Hermann, D R	812
Hermanns Fire Extinguisher Sales & Service	857
Hermanson, J & C	547
Hermanson, W & J	61,174
Hermanson, C	5,099
Hermes Travel Service Ltd	24,420
Hermits Haven Gift Shop	650
Hermosa House	122,419
Herms Tank Cleaning Service Ltd, A A	1,090
Hern, A	1,025
Hero Mfg Co Ltd	2,504
Heroux, B	1,235
Herrewynen, M	23,702
Herrick Enterprises Ltd	784
Herrington, W	58,230
Herriott, L & L	68,993
Hershsons Mens Wear Ltd	1,849
Hertco Kitchens Manufacturing Ltd	2,059
Hertz Car & Truck Rentals	981
Hertz Rent-A-Car	4,459
Hertz Truck Rental	1,198
Herzog Rope Ltd	5,700
Hesford & Fraser	1,225
Hesquiaht Band	17,000
Hester, P	21,250
Hetherington & Hooper	503
Hetherington, R M	3,000
Hett, R M, Mrs	975
Heuston, S W	920
Hew Landscaping Ltd	16,964
Hewat Repairs Ltd, Wilf	36,996
Hewat Trucking, Ron	2,252
Hewer Hardware & Garden Supplies (1978) Ltd	2,678
Hewett & Associates, Allan	85,786
Hewitt Co Ltd, George H, The	73,053
Hewlett-Packard (Canada) Ltd	111,951
Hewson, S	11,649
Hi Arrow Arms Motor Hotel	1,827
Hi Signs Manufacturing Ltd	526,139
Hi-Da Sales Ltd	1,147
Hi-Line Aluminum Welding Ltd	18,589
Hi-Line Farm Equipment Ltd	5,175
Hi-Line Industries	2,519
Hi-Lo Farm	661
Hi-Performance Motor Sports	36,307
Hi-Reach Mobile Platforms Ltd	1,770
Hi-Way Chain Saws (1980) Ltd	870
Hi-Way Collision	7,105
Hi-Way Equipment Co Ltd	434,845
Hi-Way Supermarket	2,391
Hi-Way Transport Ltd	578
Hialco Mfg	816
Hiawatha Park Ltd	3,050
Hibberd, J C, Dr	599
Hibbins, B J	1,731
Hickling, M A	5,190
Hickman, J F, Dr	600
Hicks, K W	767
Hicks, M	6,453
Hicks, R N, Dr	1,176
Hicock, W	2,510
Hidden Lake Ranch	1,280
Hiebert, L & G	4,185
Hiebert, C	1,521

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Hiebert, L	1,226
Hiebert, L	1,170
Hiebert, P	24,794
Hiemstra Enterprises	755
Higashi, B	1,273
Higdon, B & Durocher, K	3,425
Higgins & Pozer	22,222
Higgins Enterprises Ltd	55,770
Higgins Lake Contractors	9,678
Higgins, R D	8,393
Higginson, R & R	953
Higgs Marine Services Ltd	900
High Country Air Ltd	4,503
High Country Horeshoes Ltd	897
High Country Marine Ltd	863
High Light Party Rentals Ltd	633
High Low Foods Ltd	20,481
High Street Rest Home	46,197
High Tree Services Ltd	62,572
High-Tech Investment Corp	4,162
High, E A, Dr	5,942
Highe Surveys Ltd	39,210
Highland Daycare	21,006
Highland Energy Systems Ltd	3,691
Highland Glass Ltd	907
Highland Harvesting Systems Ltd	59,988
Highland Helicopters Ltd	1,572,489
Highland Herefords	860
Highland Lodge	253,540
Highland Log Builders	2,307
Highland Meadows Daycare	12,395
Highland Mfg Co Ltd	1,345
Highland Valley Cattle Co Ltd	3,400
Highland Van & Storage Co	2,687
Highland Village Project	1,436
Highlands Irrigation Ltd	5,078
Highlands Out Of School Care	4,628
Highlands Pump & Pipe	2,760
Highline Contracting	9,640
Highmont Operating Corp	35,293
Highway Car & Truck Wash	1,273
Highway Tire Ltd	2,895
Hignell Printing Ltd	3,051
Higson, K	840
Hike Enterprises Ltd	1,600
Hilcam Distributors	600
Hilcoa Of Canada Ltd	896
Hildebrandt, H & J L	1,160
Hildebrandt, D	635
Hill, N & Pederson, L	28,306
Hill, N E & M F	1,893
Hill Contracting, Wayne	604
Hill Furniture Co, Filbert	1,520
Hill Motor Lease Ltd	12,874
Hill Security Van Lines	4,443
Hill The Mover	3,726
Hill Travel Services	1,116
Hill Trucking, R	1,220
Hill Villa Rest Home	50,260
Hill, E M	3,700
Hill, J M	895
Hill, K	735
Hill, R G	46,179
Hill, T	800
Hillard Forklift Service Ltd	3,339
Hillary, A	36,869
Hillbank Gravel Supplies Ltd	7,640
Hillcrest Construction Ltd	2,972
Hiller, R E, Dr	615
Hillier, F A	20,903
Hillman Enterprises Ltd	50,609
Hills Heating Air Conditioning & Refrigeration Ltd	4,200
Hills Machine Shop Ltd	1,763
Hills Service Station	10,221
Hillside & Douglas Esso	1,015
Hillside Child Care Centre	32,891
Hillside Excavating Ltd	2,811
Hillside Grocery	676
Hillside House	72,867
Hillside Lodge	547
Hillside Logging	9,571
Hillside Medical Center	692
Hillson Logging, M	12,805
Hilltop Medical	1,221
Hilltop Pharmacy	37,572
Hilltop Sales & Service	6,307
Hilltop Sand & Gravel	4,023
Hilltop 81	896
Hillview Service	544
Hilo Pacific Custom Upholstery	595
Hilsendager, V	9,828
Hilterman, C	1,473
Hilti Canada Ltd	19,008
Hilton Imports Ltd	3,000
Hilton Photo Supplies Ltd	11,674
Hilton Villa	869,615
Hilton, L, Dr	610
Himalaya Books	1,455
Himech Contracting, Lorne	22,451
Himech Holding Corp	47,675
Himech Logging Ltd, John	28,475
Hindman Funeral Home	5,068
Hines, A	1,170
Hinton Fabric Care (81)	4,643
Hinton, M	937
Hipkin, W C	5,335
Hipperson Hardware Co Ltd	3,775
Hipperson, N M	684
Hipwell Ltd, H D	2,085
Hira, R R	20,648
Hiram Enterprises	85,922
Hirst, M J	902
His N Her Fashions (1976) Ltd	915
His N Hers Jewellery	1,167
Hislop Lazenby & Co	24,535
Hitch Stewart & Poole	12,993
Hitchcock, B	1,050
Hitec Steel Construction Ltd	34,850
Hiway Refrigeration Of B C Ltd	842
Hiway 6 Service	707
Hixon & District Homemakers Society	54,213
Hixon Community Assn	550
Hjerpe Holdings Ltd	2,690
Hjukstrom Ltd, G	5,967
Hladun Logging Ltd	21,735
Hlookoff Bulldozing & Excavating Ltd	6,165
Hnedish, J	4,322
Ho Ho Allergy Lab	1,983
Ho-Ching, S	1,280
Ho, H S	59,381
Ho, H W, Dr	508
Ho, T M, Dr	2,312
Hoard Holdings Ltd, A J	6,219
Hoban Trucking, C	11,681
Hobart Canada Inc	29,896
Hobart School Of Welding Technology	74,490
Hobbit Hill Childrens Centre	46,878
Hobbit Hole Nursery School	3,570
Hobbit House Restaurant Ltd, The	710
Hobbs, A	1,261
Hobson, D	633
Hoch, E	1,058
Hochster, M	23,249
Hock Laboratories	1,223
Hockey, R	3,269
Hocks Laboratories	14,336
Hodge Contracting Ltd	905
Hodge Contracting, J	10,751
Hodge, G D	774
Hodgetts, J E	612
Hodgins, J	611
Hodgson Electric Inc	1,000
Hodgson Freightways Ltd	3,736
Hodgson Orthotics Ltd	263,147
Hodgson Trucking, W	30,933
Hodgson, B	1,100
Hodgson, D E	7,005
Hodgson, E A	7,189
Hoe, A	581
Hoechst Canada Ltd	18,433
Hoedeman Optical	1,813
Hoeffer, R W & M E	640
Hoefsloot Trucking, A & W	10,132
Hoeft, H	7,322
Hoefts Rentals Ltd	2,620
Hoekstra, E & M	760
Hoeller, C	1,788
Hoem, A K	4,772
Hoeya Sound Fishing Lodge Ltd	4,540
Hof, G	800
Hofers Cache Creek Variety Store	880
Hofert Ltd, J	13,193
Hoff, L	850
Hoffars Sales Ltd	13,497
Hoffman Berry Farm	1,920
Hoffman Bruhaug & Lewis	6,102
Hoffman Development Ltd, E L	1,707
Hoffman, G	1,050
Hoffman, S	17,792
Hoffmann-La Roche Ltd	27,223
Hofmann, C	600
Hofstetter, E	5,113
Hog Holdings	6,583
Hogan & Co	1,384
Hogan Myers & Co	48,324
Hogan Services, T	692
Hogan, P V	31,376
Hogan, R E	700
Hogberg, R M	1,320
Hogentogler & Co Inc	42,073
Hoggard Farms, L	1,440
Holberg Ambulance Service	2,826
Holbrook House	29,045
Holcombe, C C	3,707
Holden Contracting, P	9,942
Holdens Truck & Fleet Refinishing Ltd	2,792
Holding Lumber Co Ltd	5,144
Holekamp Cunliffe & Greyson	19,954
Holenstein A	945
Holger, D P, Dr	794
Holguin, M N	660
Holiday Acres	2,460
Holiday Inn	68,582
Holiday Luggage Mfg Co Inc	62,587
Holiday Recreation & Management Services Ltd	3,243
Holiday Rent-A-Car System	2,650
Holiday Travel Consultants Ltd	52,656
Holitzki, E P	1,548
Holland & Whittaker	26,098
Holland Landscapers Ltd	32,911
Holland Tree Topping & Danger Tree Removal	1,840
Holland, E	16,929
Holland, R, Dr	73,064
Hollander, M	11,098
Hollands, S C	7,000
Holley Clinic	4,842
Holley, R	750
Holleys Trucking	21,769
Hollinger Corp	12,452
Hollinger House Ltd	467,123
Hollis, C P	45,030
Hollister Ltd	1,449
Hollister, W G	2,590
Holloway/Schulz & Associates Ltd	1,514
Holloway, M J	34,900
Holloway, N	6,174
Hollowink, D	661
Holly Acres Guest Lodge	166,249
Holly Community School	21,420
Hollyburn Country Club	2,904
Hollyburn Lumber Co	573
Hollyburn Pharmacy Ltd	611,310
Hollyburn Place	4,058
Holm Auto Body Ltd	1,058
Holm, H	2,913
Holman Farm	4,648
Holmberg, S V	10,673
Holme Equipment Co Ltd	6,366
Holmes & Isherwood	1,002
Holmes Automotive Services	800
Holmes Fuel Injection (Northern) Ltd, F	3,586
Holmes Fuel Injection & Turbocharger Specialists Ltd, Fred	39,043
Holmes Helicopters Ltd	2,382
Holmes Radiator & Battery Repair Ltd	1,372
Holmes Turbocharger Specialists Ltd, F	1,195
Holmes, A	736
Holmes, D N	1,715
Holmes, G G	3,300
Holmes, H	24,520
Holmes, P B	561
Holmes, R J	2,185
Holms, E	530
Holmsen Forestry Ltd	17,599
Holob, C	690
Holoday & Co, R H	825
Holophane	814
Holstein Friesen Association Of Canada	2,203
Holsten, T	770
Holt Glass Products Ltd	632
Holt Rinehart & Winston Of Canada Ltd	387,760
Holt, E	659
Holtby, D	3,922
Holtby, R	573
Holtom Ltd, D R	1,036
Holtom, P	3,710
Holtvale Farms	800
Holy Family Hospital	7,600,867
Holyrood House	575
Homann Daycare, V L	936
Homathko Logging	17,169
Homberg, I H, Dr	197,781
Home Care Service	706

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Home Faire Ltd	3,563
Home Lumber & Building Supplies	7,487
Home Oil Distributors Ltd	6,590
Home Services Society	75,272
Home Store	2,040
Home Supply Centre Ltd	8,963
Home Town Rentals Ltd	1,048
Homecraft Supplies Ltd	529
Homelite-Terry Textron	4,040
Homeowner Grants	257,630,450
Homeowner Interest Loans	705,634
Homesteader Building Supplies Ltd	17,923
Hometown	3,485
Homewood Lumber Ltd	6,309
Homis Logging Ltd	4,015
Honda Canada Inc	4,275
Honda Centre	8,923
Honda City	8,247
Honest Nats Department Store	937
Honeyman, R	20,239
Honeywell Ltd	32,833
Hong Farms, Jerry	740
Hong Kong Yuen	1,080
Hong, E W	1,425
Honicke, I	5,623
Honkanen, R	2,000
Hood, B	20,057
Hooge, P D, Dr	9,649
Hooper & Co	115,366
Hooper Equipment Sales & Rentals Ltd	1,220
Hooper, D	4,101
Hoover Realty Ltd	3,415
Hoover, A L	950
Hoover, B	62,541
Hope & District Arts Council	985
Hope & District Chamber Of Commerce	6,674
Hope Association For The Mentally Retarded	36,394
Hope Bakery & Delicatessen	3,960
Hope Bay Bible Camp	6,000
Hope Community Services	27,764
Hope Contracting Ltd, Gerry	3,366
Hope Drug Mart	15,557
Hope Freight Lines (1978) Ltd	4,511
Hope Golf & Country Club	1,590
Hope Gravel Supply	53,117
Hope Heinrich & Hansen	24,074
Hope Ice Ltd	1,736
Hope Koa Kampground Ltd	2,322
Hope Machine Shop Ltd	18,621
Hope Overture Concerts Assn	1,250
Hope Ready-Mix Ltd	45,667
Hope School District 32	5,599,571
Hope Septic Tank Service	1,404
Hope Standard Publications Ltd	3,181
Hope, H A	3,639
Hope, P	700
Hopes Furniture Warehouse Sales Ltd	2,316
Hopkin, I D, Dr	10,455
Hopkins, C & D	11,076
Hopkins Trucking, Blake	3,069
Hopkins Trucking, D	4,187
Hopkins Trucking, Marty	4,251
Hopkins, C	11,227
Hopkins, D	575
Hopkins, D J, Dr	3,691
Hopkins, H V	15,522
Hopkins, H V	12,565
Hopkins, J	817
Hopp Logging Ltd, R	6,075
Hopp Shell Distributor, B	1,215
Hopp, B	1,590
Hoppys Amusement & Campsite	1,343
Horbay, M	2,149
Horel & Lakberg Logging Ltd	6,610
Horembala & Smith	51,653
Horiansky, M	625
Horizon Air	27,852
Horizon Custom Upholstery	950
Horizon Helicopters Inc	330,056
Horizon Positive Self Image Institute Ltd	4,050
Horizon Research & Evaluation Affiliates	43,237
Horn, B	2,137
Hornbrook, M L	1,617
Hornby Hotel	2,205
Hornby Island Daycare Centre	10,254
Hornby Island Home Support Society	43,270
Hornby Island Ratepayers & Residents	510
Horne Hooper Manson & Shaw	10,218
Horne, J	1,100
Horne, K	4,488
Horner Inc, F W	7,528
Horner, I	980
Horner, R G	3,707
Horner, V	825
Horniblow, B	16,062
Horning, H	2,373
Hornung, M & Banysch, L	123,487
Horse Barn, The	1,763
Horse Council Of B C	54,505
Horsefly Big Game Outfitters	800
Horsefly Community Club & Recreation Commission	605
Horsefly Lake Resort Ltd	1,742
Horseshoe Bay Inn	806
Horseshoe Lake Dairy Farm	1,020
Horsman & Son Ltd, E B	60,502
Horsman Controls Inc	1,749
Horsting Farms Ltd	891
Horth Forestry Ltd	110,021
Horton, C	6,511
Horvat, E	53,347
Horvath, A	2,037
Hoskin Ltd, H	30,174
Hoskin Scientific (Western) Ltd	44,936
Hoskins Ford Sales Ltd	179,924
Hoskins, J G	940
Hoskyn, W J D	34,457
Hospitality Foods	2,915
Hospitality Inn Motel	553
Hot Line Enterprises	14,850
Hospitals—Out of Province of B C	15,098,710
Hospitals—Province of B C —Recoverable	4,350,897
Hot Spots Heating Warehouse, The	1,016
Hotel & Restaurant Employees & Bartenders Union	700
Hotel & Restaurant Local 40 Union Educational Society	1,020
Hotel Ambassador	702
Hotel Barclay Ltd	1,981
Hotel Burnaby Ltd	1,340
Hotel Georgia	17,690
Hotel Golden Crown	24,473
Hotel Grosvenor	4,875
Hotel Regent	23,098
Hotel Vancouver	32,980
Hotte Trucking, Dennis	13,806
Hotvedt Trucking, Reg	43,637
Hotz, P B, Dr	47,019
Hougens Ltd	1,272
Hough, K	21,845
Houghton Mifflin Canada Ltd	167,249
Houlahan, G	12,741
Houle Electric Ltd	91,004
Houle, L	1,050
Houlind Ltd, N D	52,378
Houlind, G	1,455
Houndstooth Shoppe For Men Inc	844
Hourigans Carpets & Linos Ltd	915
Hourston Glascraft Ltd	708
House, R & C	60,968
House, C & G	6,159
House Of Cirrone (1978) Ltd	1,413
House Of Clogs	2,718
House Of Fabric (1975) Ltd	603
House Of Vision	5,781
Houseman, H	20,010
Housing & Urban Development Association of Canada	609
Housser, H	77,751
Houston & District Chamber Of Commerce	3,007
Houston Backhoe Services	22,998
Houston Chevron Service	6,408
Houston Co-Operative Marketing Assn	3,597
Houston Day Care Center	5,639
Houston Diagnostic & Treatment Centre	337,925
Houston Fearless 76	2,237
Houston Food Market	1,045
Houston Forest Products Ltd	11,177
Houston Health & Human Resources Centre	84,346
Houston Homemaker Services	111,452
Houston Midway Inn	2,712
Houston Public Library Assn	9,098
Houston Signs	540
Houston Speedwash	561
Houston Today	2,528
Houston Youth Bowling Club	533
Houston, J E, Dr	3,206
Hove, M	1,318
Hovland Contracting Ltd	11,335
Hovorka, J	2,546
Howaniec, W R, Dr	1,931
Howard & Associates, S, Dr	1,415
Howard Excavating, A	1,233
Howard House	237,197
Howard Leasing Ltd	1,801
Howard Logging Ltd, F	2,446
Howard Society Of B C, John, The	580,599
Howard Society Of Vancouver Island, John	113,257
Howard-Gibbon, F A	18,769
Howard, A	6,901
Howard, A	1,060
Howard, D	1,000
Howard, J	800
Howard J	1,096
Howard, J M	700
Howard, L	1,050
Howard, P L	17,079
Howard, T G	1,050
Howards Esso Service Ltd	830
Howards Marine Repairs Co Ltd	2,421
Howarth Kindergarten, L	1,275
Howarth, G L	5,888
Howatt, J A	974
Howden Ltd, D L	840
Howe & Associates, E	148,094
Howe Associates Ltd, Thomas	16,440
Howe Enterprises Ltd	1,300
Howe Restaurants Ltd	758
Howe Sound Equipment Ltd	4,240
Howe Sound Excavations	623
Howe Sound Homemakers Society	95,891
Howe Sound Laundry	561
Howe Sound School District 48	7,665,979
Howe Sound Squamish Times	1,297
Howe Sound Tree Planting	73,953
Howe Sound Water Taxi Ltd	809
Howe, J	18,057
Howell Electric Ltd	14,509
Howell Transport Canada Inc	68,781
Howett, F J	14,158
Howi Sales Ltd	2,642
Howies Marine Service Ltd	25,275
Howk, H H	1,472
Hoy Barge, Doug	8,285
Hoy Produce, J B	1,600
Hoy Trucking, A	8,433
Hoy Trucking, M	10,317
Hoy, A W	3,584
Hoy, G	1,700
Hoy, M	12,418
Hoyle Industries Ltd	28,384
Hoyle Twines Ltd	725
Hruby Investments Ltd	2,183
Hrycenko, I	41,230
Hrycun, L	18,583
Hrytsak & Co	8,167
Hserpe Holding Ltd	7,903
Hsu, D, Dr	9,051
Hua, T H	645
Huang, P, Dr	561
Hub City Honda	2,707
Hub City Paving Ltd	742,956
Hub City Springs & Machines	2,892
Hub Contracting Ltd	998
Hub Fire Engine & Equipment Ltd	1,198
Hub Retread Ltd	1,002
Hub Towing Ltd	945
Hubbard Dodge, Dwight	1,000
Hubbard, R E, Dr	692
Huber Corp, J M	740
Huber Farm Equipment (Vanderhoof) Ltd	2,139
Huber Farm Equipment Ltd	19,964
Huber Super Service Ltd	675
Huberman Cristall & Co	2,165
Hubert, S	10,103
Hubs Pharmacy Co Ltd	6,175
Huck Glove Co Ltd	6,837
Hudac B C Convention	1,009
Hudac Prince George	1,760
Hudlicky, I J	98,959
Hudnall, M C	11,849
Hudsom Industries Ltd	2,420
Hudson Bay Lodge	3,600
Hudson Building Supplies Ltd	1,485
Hudson House	243,486
Hudson Optical Ltd	21,444
Hudson Out Of School Care Society	22,523
Hudson Road Elementary School	604

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Hudson, F D	2,300
Hudson, N A	1,410
Hudson, R G	1,279
Hudsons Bay Co	314,452
Hudsons Bay Wholesale	9,480
Hudsons Hardware	1,018
Hudsons Hope Art Council	805
Hudsons Hope Diagnostic & Treatment Centre	82,645
Hudsons Hope Elementary Secondary School	707
Hudsons Hope Medical Clinic	4,193
Hudsons Hope Public Library Assn	4,050
Huestis, R W	6,916
Huey, C W	575
Huey, J C	3,488
Huff Animal Hospital	625
Huffman, L G	4,136
Hufty, H M	1,698
Hug, R J & N A	940
Hugg Animal Hospital Ltd	775
Hughe Aviation Services	1,987
Hughes Industrial Training Group, H	2,000
Hughes School Of Retailing Ltd	2,330
Hughes-Owens Ltd	152,076
Hughes, D	538
Hughes, F	544
Hughes, F M	666
Hughes, G D	700
Hughes, J	788
Hughes, S	1,280
Hughes, T R, Dr	3,455
Hughes, W	32,679
Hughes, W G	3,350
Hughs Backhoe Service	7,702
Hughson, H A	38,059
Hugo Spilker Pipe Organ Builders	1,380
Hugos Esso Service	9,983
Huguenard, J & M	14,405
Hui, H, Dr	982
Huibers, H	501
Huish & Associates Ltd, Don	741
Huisman Nurseries	608
Hull & Sons Contracting Ltd, D	109,377
Hull, B J	5,583
Hull, G	60,207
Hult, M	7,507
Humber College	4,144
Hume, C D	5,874
Hume, D	1,183
Hume, D	582
Hume, R J	1,380
Hummel Contracting Ltd, A	1,788
Hummel, R	672
Hummelen, J	1,070
Humphrey Ltd, P	15,264
Humphrey, D	650
Humphreys Contracting Ltd, J R	2,664
Humphreys Merrifield & Cave	4,571
Humphries & Mackenzie	48,457
Humphries Ltd	1,650
Humphries, C W	512
Humphries, M	23,135
Humphries, M G	690
Humpty Dumpty Day Care	5,819
Hunchak Electrix Ltd	1,146
Hunder, M	20,809
Hundert & Warren	17,530
Hungerford, A	1,300
Hunlen Wilderness Camp	1,520
Hunlin, A	10,000
Hunlin, D	700
Hunlin, J	10,000
Hunlin, T	3,130
Hunnifords Farm Market Ltd	1,000
Hunsche Bros Service Ltd	840
Hunt Christmas Trees	2,132
Hunt, A W	660
Hunt, C, Dr	24,840
Hunt, D G, Dr	1,290
Hunt, F	2,263
Hunt, H	12,000
Hunt, T	30,080
Hunter, D R & E A	1,180
Hunter & Son, J	723
Hunter Campers Ltd	609
Hunter Co Ltd, John	437,457
Hunter Jebson Howard	22,964
Hunter Trucking, John	12,737
Hunter-Dunn Business Services Ltd	7,412
Hunter, A	1,500
Hunter, C W, Dr	8,904

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Hunter, D E	20,440
Hunter, D R	890
Hunter, F	1,541
Hunter, G	1,630
Hunter, G J	1,900
Hunter, H D C	989
Hunter, J	37,339
Hunter, J G, Dr	46,466
Hunter, P A	1,015
Hunter, S E	1,265
Hunters Hardware Ltd	1,159
Hunters Store	3,268
Huntington Manor Inn	1,859
Huntley, L & Kitchen, C	3,555
Huntley, L	15,260
Huntleys Automotive	1,200
Hupp, G	1,418
Hurdle, D R	1,525
Hurford Contracting Ltd, V	13,525
Hurfords Vegetables	733
Hurlburt, D	998
Hurley Trucking Ltd, W	1,722
Hurmuses, P	5,000
Hurring, R R	521
Hurry, S	9,036
Hurst, D Y M	806
Hurtig Publishers	658
Husband Plumbing & Heating	863
Husband, K R	523
Huscroft Ltd, J H	56,256
Huscroft, C	22,286
Huscroft, G	1,992
Huser, H	29,415
Huska Construction Ltd	24,102
Huska, B E M	713
Huskie Contracting	1,205
Husky Car Wash & Auto Repairs	2,080
Husky Equipment Ltd	39,401
Husky Mountain Drive-In	1,125
Husky Oil Marketing Ltd	2,064,876
Husky Oil Operations Ltd	45,476
Husky Service	1,021
Husky Service Center	575
Husky Spacing Services Co	50,785
Husky Tank Rentals & Sales Ltd	874
Husky Transport Ltd	16,147
Husoy Contracting	1,319
Huss Logging, Ed	1,083
Hussey, F	613
Huston Trucking Co Ltd, Gordon	34,733
Huston, D	2,319
Hut Drive-In Restaurant, The	1,592
Hutch Apparel Ltd	621
Hutchingson, Y	1,400
Hutchinson Trucking, H	4,283
Hutchinson, G	7,869
Hutchinson, H	9,375
Hutchinson, W R	2,428
Hutchison, D	1,825
Hutco Parts Ltd	12,924
Hutt, D	1,925
Hutton, P & Tutt, M	60,111
Hutton, J A	896
Huva, G	714
Huwer, W	735
Huyssoon, W C	1,800
Hy Perspectives Media Group	5,664
Hyack Air Ltd	2,816
Hyatt On Union Square	618
Hyatt Regency Houston	1,801
Hyatt Regency Vancouver	11,737
Hyatt, H R	525
Hycroft Guest Lodge	72,491
Hyde Rentals Ltd	623
Hyde, P L	867
Hyder Transfer	698
Hydraulic Service & Equipment Co Ltd	35,224
Hydro Blast Systems	5,528
Hydro Motel	27,597
Hydro-Tech	3,396
Hydrolab Corp	513
Hydrophilic Industries Ltd	1,833
Hygrade Business Machines Ltd	1,752
Hygrade Radio Ltd	2,065
Hylands Chevrolet Oldsmobile Cadillac, M	45,736
Hyndman, P S	1,450
Hynson Westcott & Dunning Inc	2,386
Hypower Systems Ltd	45,267
Hyra Construction Ltd	22,696
Hyrman, V	6,256
Hyseco Fluid Systems Ltd	28,790

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Hythe Family Drugs	2,996
I & B Holdings Co Ltd	9,244
I & B/Maynard Scientific	2,976
I & F Enterprises Ltd	1,804
I & I Construction	12,300
I & J Ventures Ltd	698
I & L Enterprises Ltd	588
I A B C	846
I A T M	3,000
I B G Canada Ltd	70,351
I B M Canada Ltd	1,295,383
I C G (Indian Consulting Group) Ltd	43,228
I C G Energy Products Ltd	1,890
I C G Liquid Gas Ltd	464,184
I C G Utilities (Plains-Western) Ltd	703,133
I C I Plant Protection Division	720
I C L Engineering Ltd	3,632
I C L Food Services Ltd	1,664
I C N Canada Ltd	48,022
I C N Nutritional Biochemicals	2,972
I C N Pharmaceuticals Inc	5,447
I C N Services Ltd	2,500
I D C Marketing Services Ltd	1,406
I D S Management Ltd	17,497
I D Systems Ltd	41,044
I E C-Holden Inc	677
I F L R A	1,500
I G A Foodliner	197,318
I G S Hardware	1,593
I M I Aerospace Ltd	776
I M M Enterprises Ltd	13,898
I M S Systems Ltd	12,995
I M W Industries Ltd	39,062
I Med Oxygen Ltd	13,019
I O D E	4,987
I P C Business Press Ltd	598
I R M A	675
I S G Safety Grating Products Ltd	1,828
I S M Enterprises	3,183
I T Electronics Ltd	1,238
I T O Mechanical Installations	791
I T T Grinnell	28,553
I W Contracting	16,658
Ibbetson & Boon	30,547
Ibew/Eca Of B C	21,111
Ibis Products Ltd	419,255
Icelandic Old Folks Home Society	300,442
Ickes-Braun Glasshouses Of Canada Ltd	43,755
Icon Microfilm Ltd	1,070
Icu Excavating Ltd	7,217
Ida Supply Ltd	1,727
Ideal Automotive Machine Service (1979) Ltd	678
Ideal Brakes Exhausts & Mufflers	964
Ideal Distributors Ltd	1,383
Ideal Food Equipment Ltd	45,481
Ideal Parts Ltd	1,811
Ideal Pool & Patio Supply Ltd	2,054
Identicard Ltd	264,167
Idler, C	1,485
Iglesias, S, Dr	527
Ignas Contracting	15,041
Ignatius, L W	1,400
Ikea Ltd	3,640
Ikes Trucking Ltd	13,832
Illington, J	15,939
Ilnicki Bros Logging	55,786
Ilott Contracting, Mark	3,953
Imach, B	19,254
Imada, A S	9,947
Image Finders Photo Agency Inc	850
Image Uniforms Inc	20,325
Image 3 Studios Ltd	750
Image, The	1,313
Images Plus Photo	1,699
Imlah, S M L	1,000
Immaculate Conception Day Care Society	13,520
Immega, G, Dr	7,671
Immigrant & Multicultural Services Society of Prince George	13,252
Immigrant Resources Project	1,400
Immigrant Services Society Of B C	50,289
Impact Audio Visual Ltd	2,830
Impala Collision Ltd	4,793
Imperial Centre	2,797
Imperial Concrete Floors	900
Imperial Datsun Ltd	1,384
Imperial Equipment Ltd	58,621
Imperial Esso Car Wash	618
Imperial Evergreen Ltd	18,843
Imperial Inn	1,203

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Imperial Kitchen Centre Ltd	1,636
Imperial Motel	2,508
Imperial Motor Ltd	555
Imperial Oil Ltd	10,642,664
Imperial Optical Co Ltd	25,116
Imperial Parking Ltd	33,460
Imperial Paving Ltd	964,759
Imperial Service	3,478
Imperial Service Garage (1971)	11,475
Imperial Street Martinizing	585
Imperial Tobacco Ltd	7,111
Imperial-Pacific Resources Ltd	924
Impey, M K, Dr	7,623
Inac Enterprises	20,059
Ince, J	3,048
Incentive Travel	2,713
Incentive Travel & Meeting Executives Show	4,865
Income Assistance & Handicapped Benefits	611,831,341
Independent Bulldozing Ltd	31,417
Independent Bus & Transportation Inc	2,561
Independent Buyers Discount Service	992
Independent Computer Consultants Assn	2,400
Independent Contractors	10,996
Independent Industrial Supply (Terrace) Ltd	9,664
Independent Living Housing Society Of	51,722
Independent Lumber Remanufacturers	38,720
Independent Lumber Remanufacturers Assn	9,680
Independent Manufacturing Co	893
Independent Order Of Foresters	36,798
Independent Order Of Odd Fellows	21,470
Independent Tractor & Marine Ltd	1,935
Indian Consulting Group Ltd	15,216
Indian Hardwoods (1981) Ltd	9,730
Indiana University	1,250
Individual Dry Cleaners Ltd	2,463
Indo-Canadian Times	2,400
Inducom Electrical Installations Ltd	1,060
Industrial Development Subsidiary Agreement	2,265,893
Industrial Distributors	1,635
Industrial Drillers Ltd	2,847
Industrial Engines Ltd	68,873
Industrial Equipment Co Ltd	98,252
Industrial Fasteners Ltd	6,024
Industrial Forest Management Corp	6,611
Industrial Forestry Services Ltd	935,444
Industrial Formulators Of Canada Ltd	1,378
Industrial Medical Resources Inc	606
Industrial Nondestructive Testing Ltd	720
Industrial Printing	2,565
Industrial Relations Centre Queens University	1,154
Industrial Relations Management Association of B C	2,251
Industrial Relations Services	2,869
Industrial Reproductions Ltd	77,216
Industrial Scales Ltd	4,630
Industrial Sewing Machine Ltd	1,719
Industrial Toilet Rentals	28,977
Industrial Towel & Uniform Service	19,864
Industrial Wire & Iron Works Ltd	15,208
Ines Catering & Cafeteria Co Ltd	1,608
Infant Day Care Centre	18,479
Influential Business Contacts Ltd	2,680
Info Globe	846
Infocus Photographic Services	6,586
Infodetics Corp	42,527
Infofax Inc	1,123
Infomart	2,083
Information Resources Press	613
Information System Services Ltd	25,488
Information Systems Planning Corp	1,960
Information West Ltd	12,812
Infrascan Inc	75,746
Inglewood Lodge	735,725
Inglewood Parent Participation Pre-school	512
Inglewood Private Hospital	1,230,643
Inglis, K	6,563
Inglis, R	2,128
Ingram & Bell Ltd	159,294
Ingram & Bell Medical	45,294
Ingram, L	4,139
Inkameep Campsite	980
Inkameep Vineyards Ltd	18,814
Inkman & Sons Ltd, E H	2,664
Inkman, M	2,880

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Inlaid Floors Ltd	1,995
Inland Aggregates Ltd	26,022
Inland Alcare Janitor Supplies	34,323
Inland Auto Centre Ltd	28,061
Inland Bridge Ltd	243,061
Inland Contracting & Sweeping Ltd	185,315
Inland Diesel Ltd	2,116
Inland Farm Sales Ltd	2,475
Inland Fibres Specialty Ltd	31,352
Inland Kenworth (Vernon) Ltd	8,003
Inland Kenworth Sales (Cranbrook) Ltd	1,631
Inland Kenworth Sales (P G) Ltd	8,739
Inland Kenworth Sales (Penticton) Ltd	2,769
Inland Kenworth Sales (Quesnel) Ltd	3,622
Inland Kenworth Sales (Skeena) Ltd	5,065
Inland Kenworth Sales (Williams Lake) Ltd	13,297
Inland Kenworth Sales Ltd	6,462
Inland Natural Gas Co Ltd	241,935
Inland Sports	835
Inland Steel (1980) Ltd	1,043
Inland Trailer Services (1981) Ltd	3,020
Inland Transportation Ltd	2,731
Inlander Hotel Ltd	1,411
Inlet Industrial Coatings Ltd	850
Inlet Metal & Machining Co Ltd	7,497
Inman Out Of School Care Centre	1,395
Inmates Earnings	1,088,326
Inmont Canada Ltd	13,223
Inmont Castle Paint	8,055
Inn At Denman Place, The	15,650
Inn Of The North	10,452
Inn Of The South	7,840
Innes, A	1,078
Innes, D, Dr	5,850
Inness Ltd, Brian	1,000
Inness, G	3,755
Innis, J M, Dr	5,255
Innoaklin Valley Reading Centre	3,526
Innotech Aviation Ltd	1,895,861
Innovation 83	540
Innovative Aquaculture Products Ltd	11,595
Innovative Electronics Technology Ltd	2,351
Innovative Rehabilitation Technology Inc	684
Inonoaklin Livestock Assn	8,200
Inproheat Industries Ltd	2,731
Insight Media Centre (Western) Ltd	1,258
Insight Optical Ltd	1,142
Insley, R B	10,327
Instabox Vancouver Ltd	12,268
Instant Lawns Turf Farm Ltd	1,593
Instant Road Repair	4,563
Instant Shade & Landscapes Ltd	11,642
Institut Armand-Frappier	249,652
Institut Fur Neve Musik	1,000
Institute For Advanced Technology	745
Institute For Human Performance	1,823
Institute For Scientific Information	1,585
Institute Of Association Executives	655
Institute Of Chartered Accountants Of B C	11,515
Institute Of Chartered Accountants Of Ontario	1,075
Institute Of Communication Arts	1,500
Institute Of Electrical & Electronic Engineers	762
Institute Of Intergovernmental Relations	7,500
Institute Of Psychological Research Inc	14,625
Institute Of Public Administration Of Canada	12,875
Institute Of Transportation Engineers	649
Instrument Service Laboratories Ltd	3,683
Instrumentation Laboratory (Canada) Ltd	1,507
Insul Products Insulation Inc	1,145
Insul-Twin Systems Ltd	844
Insurance Corp Of B C	10,613,583
Intadata Management Inc	216,304
Integrated Resources Photography Ltd	458,522
Integrity Auto Repairs	765
Intek Electronics Ltd	11,583
Intelicom Systems Ltd	706
Intensive Forest Management Services Ltd	10,563
Intensive Forestry Co	12,398
Inter City Papers Ltd	21,243
Inter Media Sales Ltd	880
Inter Pares	5,000
Inter-Action	5,000
Inter-City Express Ltd	7,123
Inter-City Motors Ltd	644

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Inter-Cultural Association Of Greater Victoria	24,111
Interact Consultants Ltd	19,235
Interactive Video Inc	872
Interbake Foods Ltd	14,694
Intercal Air Cargo Ltd	4,979
Intercheck Corp	1,914
Intercity Packers Ltd	20,480
Intercoast Lumber Ltd	691
Interconnect Business Systems	688
Intercontinental Engineering Ltd	6,000
Intercontinental Seafoods Ltd	2,000
Intercorp Marketing Ltd	12,160
Interest on Interstate Estates	3,957,719
Interest on Official Committee	9,785,963
Interest on Official Guardian Deposit	1,912,616
Interest on Overdue Revenue	979,022
Interest on Public Debt	28,003,058
Interest on Public Trustee Miscellaneous Deposits	250,124
Interest on Suitors Fund Deposits	8,695,151
Intergovernmental Committee On Urban & Regional Research	27,284
Intergrated Resources Photography Ltd	141,152
Interior Armour Plating Ltd	1,989
Interior Armoured Escorts Co Ltd	4,527
Interior Automotive Services	71,080
Interior Automotive Supplies	560
Interior Aviation Centre Ltd	4,731
Interior Broadcasters Ltd	1,975
Interior Brokers Ltd	882
Interior Coast Enterprises Ltd	658
Interior Computing Ltd	750
Interior Contracting Co Ltd	2,412,118
Interior Copy Centre (Kamloops) Corp	986
Interior Copy Centre (Kelowna) Corp	1,538
Interior Crane & Hoist Ltd	14,986
Interior Dry Cleaners & Laundry Ltd	3,040
Interior Drywall	1,930
Interior Drywall Supply Ltd	988
Interior Electronics Ltd	8,787
Interior Excavating	1,251
Interior Fire & Safety (Chwk) Ltd	1,336
Interior Fire & Safety Ltd	1,833
Interior Forest Labour Relations Assn	1,500
Interior Fuel Injection Service Ltd	19,135
Interior Glove	649
Interior Health Care Services Ltd	262,441
Interior Indian Friendship Centre	11,646
Interior Intensive Forest Services Ltd	80,549
Interior Irrigation Ltd	709
Interior Iso-Video Services Ltd & Kaska Telecommunications	15,128
Interior Lift Truck Services Inc	2,105
Interior Linen Supply Ltd	4,158
Interior Mill Equipment Ltd	2,685
Interior Motorcycles	668
Interior Motors Ltd	1,199
Interior Native Alcohol Abuse Society	439,749
Interior News	7,940
Interior Office Equipment (1975) Ltd	1,564
Interior Offroad Equipment Ltd	5,874
Interior Power & Chemical Services Ltd	9,491
Interior Power Saw Sales & Service (1972) Ltd	3,619
Interior Provincial Exhibition Assn	27,268
Interior Radio Phone Rentals Ltd	1,107
Interior Rentals & Services Ltd	560
Interior Roofing Ltd	6,190
Interior Slipforms Ltd	1,220
Interior Society Of First Aid Training	1,050
Interior Spring Co Ltd	23,414
Interior Stationery (1970) Ltd	5,492
Interior Tel-Sec Ltd	560
Interior Travelways Ltd	4,814
Interior Weather Services Ltd	788
Interline Construction Ltd	15,124
Intermann Marine Marketing Ltd	651
Intermedia Press	4,000
Intermedia Production Services Ltd	5,290
Intermountain Transport Ltd	2,300
International Airguard Breathing Assists	1,375
International Audio Visual Ltd	1,517
International Autopen Co	662
International Aviation Terminals Ltd	635
International Briefing Associates Inc	1,765
International Canopies Ltd	1,858
International Chartering Services Ltd	963
International Conference & Display Industries Inc	1,338
International Conference Services	14,159

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International Congress & Convention Assn	926
International Crystal Manufacturing Co Inc	1,203
International Development Education Resources Assn	700
International Doukhobor Intergroup Symposium	2,000
International Economics Advisory Services Ltd	34,865
International Factory Sales Service Ltd	2,696
International Harvester Canada Ltd	210,980
International Hearing Aids (1972) Ltd	987
International Information Industry Conference	545
International Janitors Supplies Ltd	16,439
International Knives	878
International Labour Office	620
International Longline Supply Of Canada	1,582
International Marble & Stone Co Ltd	31,261
International Maritime Organization Publications Section	815
International Medication Systems Of Canada Ltd	49,204
International Ombudsman Institute	512
International Paints Canada Ltd	70,507
International Peace Arch Assn	800
International Plastics Ltd	60,082
International Plaza Hotel	4,293
International Publications Service	591
International Reporting Inc	1,884
International Rocketship Ltd	3,290
International Self-Counsel Press Ltd	3,838
International Simultaneous Translation Service	6,112
International Sportsmens Exposition	1,084
International Stage Lines	1,736
International Submarine Engineering Ltd	5,725
International Tele-Film Enterprises	47,827
International Time Recorder Co	2,289
International Union Of Forestry Research Organizations	917
International Waterbed Distributors Ltd	1,318
International Woodworkers Of America	118,000
Interprovincial Sports & Recreation Council	1,050
Interprovincial Traffic Services Ltd	517,468
Intersel Imports Ltd	1,800
Intertech	29,033
Intertech Remote Sensing Ltd	51,138
Interview Expenses	88,753
Interwest Property Services Ltd	71,660
Intra Environmental Sciences Ltd	1,250
Intrepid Construction Ltd	2,500
Invenex Veterinary Laboratories	7,533
Invermere Businessmens Assn	3,246
Invermere Dry Cleaners	583
Invermere Hardware & Building Supplies Co. Ltd	2,664
Invermere Public Library Assn	5,431
Invermere Sales & Rentals	1,888
Inverness Resources Ltd	53,863
Inwood Trucking Ltd	24,020
Iota Industrial Trading Corp Ltd	1,069
Iota Messengers	4,540
Ireland, R W	542
Irish, M	1,155
Iron Horse Equipment Ltd	6,294
Ironstar Communications Inc	10,900
Irus Logging Ltd	16,787
Irvin, R	7,323
Irvine, R M & Irvine, R M, Mrs	16,180
Irvine, G	933
Irvine, S	2,500
Irving Clinic	2,307
Irving Contracting Ltd, G A	5,831
Irving House Historic Centre/New Westminster Museum	7,910
Irving, T C	546
Irvings Custom Welding Ltd	1,260
Irwell Logging	15,542
Irwin Bulldozing, C Y	6,448
Irwin Chevrolet Oldsmobile Ltd, D	2,037
Irwin Construction	1,015
Irwin Industries (V I) Ltd	714
Irwin, A F	2,700
Irwin, D E	10,379
Isaac Enterprises Ltd	15,538
Isaack, L & J	21,303
Isaacson, W	56,799

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Isbister, J A & R M	700
Isbister, J A	790
Isfeld Lincoln Mercury Sales Ltd, Lou	645
Ishtar Transition House	102,922
Isl Valley Signs	603
Island Acoustics Inc	1,042
Island Asphalt Ltd	668,231
Island Auctions	551
Island Automatic Transmission Ltd	1,051
Island Backhoe Services Ltd	10,365
Island Blue Print Co Ltd	146,854
Island Bookkeeping Services Ltd	5,454
Island Brake Services	2,312
Island Branch Managers	1,375
Island Bushwacker Service Ltd	5,479
Island Business Forms Ltd	105,053
Island Business Machines Ltd	1,284
Island Cash Buyers Ltd	1,425
Island Centre	941
Island Chain Saw Equipment (1978) Ltd	1,213
Island Christian Academy Society	13,880
Island Colour Labs Ltd	8,117
Island Community Homemaker Society	943,826
Island Crime Watch Inc	1,660
Island Eggs Ltd	2,020
Island Farms Dairies Co-Operative Assn	16,620
Island Fencing Ltd	555
Island Finishing	530
Island Floor Centre Ltd	11,379
Island Forklift Sales Ltd	4,959
Island Garment Supply Inc	3,141
Island Gay Community Centre	8,200
Island Graphics Ltd	2,869
Island Hall Hotel	27,193
Island Hobbycrafts Ltd	1,939
Island Industrial Chrome Co Ltd	1,865
Island Inn	1,591
Island Janitor Supply Co (Nanaimo) 1981	5,744
Island Janitor Supply Co Ltd	4,125
Island Lock & Sharpening Services Ltd	865
Island Machinery Ltd	555
Island Montessori House Society	3,915
Island Mountain School Of Arts	15,500
Island Muffler	1,773
Island Optical Laboratories Ltd	512
Island Outboard Sales & Service Ltd	2,090
Island Overhead Door Co (1979) Ltd	1,615
Island Paper Mills	1,395
Island Pre-Cast Concrete Ltd	44,680
Island Radiator & Battery	825
Island Radiators (1970) Ltd	2,119
Island Ready Mix	3,186
Island Refrigeration & Air Conditioning Ltd	2,326
Island Sandblasting Ltd	3,462
Island Saw & Knife Co	5,664
Island Seed Co Ltd	1,655
Island Shipping Ltd	3,465
Island Silva Services	8,597
Island Spacing	38,749
Island Tackle & Billiards Ltd	709
Island Vegetable Co-Operative Assn	5,000
Island View Resorts Ltd	1,128
Island Welding Supplies Ltd	39,085
Island Well Drilling	8,098
Islander Hall Society	7,843
Israels & Ballantyne	23,149
ISS Information Systems Services Ltd	12,430
Iu, S L	2,310
Ivanhoe & Loader Service	100,258
Ivanhoe Hotel	4,870
Ivans Orchards, G	998
Ivany Farms Ltd	1,400
Ivens Mcguire Souch & Otho	1,124
Iverson & Nowosad	12,507
Ives, R	20,382
Iviswood Industries Ltd	780
Ivory Construction Ltd	4,274
Ivy Montessori School Society	789
Ivys Bookshop	1,291
Iwanik, B	11,962
Iwata Tours	13,352
Izen Drive-In Cleaners, A	785
Izzard, A & N	2,595
J & A Backhoe	3,313
J & A Poultry Ltd	940
J & B Groceries	4,783
J & C Equipment Ltd	3,666
J & D Expediting	2,166
J & D Expo Productions Inc	870
J & D Fabric Centre	891

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J & H Trucking Ltd	15,039
J & H Upholstery	686
J & H Wilderness Motel & Fishing Camp	4,222
J & J Enterprises	879
J & J Gradall Services Ltd	73,279
J & J Metal Works Ltd	1,490
J & J Store	5,000
J & K Products Ltd	217,797
J & L Automotive Ltd	1,568
J & L Contracting	639
J & L Logging	1,526
J & L Meats Co Ltd	945,370
J & L Moving & Storage Ltd	27,653
J & L Trucking	2,588
J & M Enterprises	627
J & M Motors Ltd	748
J & M Trucking	25,304
J & N R Trucking Ltd	9,684
J & N Upholstery Ltd	1,985
J & P Coats (Canada) Inc	5,151
J & R Bulldozing	16,580
J & R Construction	18,688
J & R Contracting	528
J & R Logging	1,583
J & S Body Works Ltd	716
J & S Drive In	1,128
J & S Outdoor Ventures Ltd	89,488
J & T Enterprises Ltd	880
J A C Management Co Ltd	4,875
J A S Truck Stop Restaurant & Motel	1,218
J A Trucking Ltd	8,180
J B Excavating Co Ltd	900
J B J Dairies	848
J Bar C Ranch Ltd	1,620
J Bar Ranch	2,640
J C Hospital Supply Corp	4,745
J C L Ventures	33,657
J C Sharecost Rentals & Sales Ltd	5,617
J C Trucking	1,328
J D L General Contracting Ltd	44,830
J D Leather Mfg Ltd	730
J D Ranch	736
J E Auto Body	580
J E T Ventures Ltd	6,900
J F D Logging Ltd	32,152
J I Bulldozing Ltd	104,160
J I C Enterprises Ltd	3,365
J K Electric	1,763
J L Hair Affair Ltd	1,216
J Lloyd Crowe Secondary School	1,125
J M Building Systems	47,909
J M C Forest Maintenance Ltd	1,080
J M Contracting	1,592
J M G Logging Ltd	14,096
J M K Holdings Ltd	909
J P A Appliances Ltd	1,703
J P Aluminum	590
J P Promotions	5,610
J Ps Rotisseries Ltd	1,298
J R Bulldozing Ltd	4,267
J R T Industries Ltd	1,581
J R Truck Rentals	4,544
J Rs Boot Shop	2,001
J S General Auto Repair Ltd	2,427
J S Trucking	2,243
J W Distributors Ltd	565
J W H Enterprises Ltd	9,793
J 4 Enterprises Ltd	1,645
J-S Contracting	3,386
Ja-Kor Holdings	2,064
Jaakko Poyry International Oy	4,926
Jack & Jill Day Care	15,735
Jack & Jill Dry Cleaners Ltd	2,011
Jack & Jill Early Childhood Centre	19,026
Jack & Jill Nursery School	528
Jack & Jill Restaurant	2,925
Jack, M & T	3,029
Jack Cook School	566
Jack Horner Child Activity Centre Ltd	39,562
Jack N Jill Day Care Centre	20,434
Jack N Jill Playschool	1,385
Jack Pine Holdings Ltd	11,623
Jack The Stripper Ltd	3,264
Jack, B	750
Jack, D	1,055
Jack, D G	595
Jack, F	2,004
Jack, G C	1,900
Jack, N	7,936
Jack, T	6,607
Jackel, M R	2,500

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Jackel, S	546
Jackman Manor	330,539
Jacks Mower Shop	1,677
Jacks Tire Sales & Service Ltd	4,117
Jacks Trucking	3,237
Jackson & Co	4,552
Jackson, B & Thompson, P	18,177
Jackson & Westlake	25,187
Jackson Bros Logging Ltd	56,506
Jackson Group Living Home	36,144
Jackson Ltd, G N	31,253
Jackson Ltd, P G	890
Jackson Radiators Ltd	2,070
Jackson Ranch, R & A	595
Jackson Trucking Ltd, J	882
Jackson, A W	664
Jackson, B	860
Jackson, E	11,275
Jackson, E	2,707
Jackson, J	2,842
Jackson, J	650
Jackson, L	543
Jackson, M	32,574
Jackson, R	689
Jackson, R	3,985
Jackson, R S, Dr	5,480
Jackson, S	28,071
Jackson, V M	297,639
Jackson, W E	4,877
Jackson, W F	10,000
Jacob, M R	700
Jacobs Bros Machine Works Ltd	1,618
Jacobs Family Day Care	599
Jacobs Logging	2,975
Jacobs, R W	7,578
Jacobsen, E L & M	1,373
Jacobsen Pontiac Buick Ltd	4,997
Jacobsen, L H	757
Jacobsen, M S	23,457
Jacobson Ford-Mercury Sales Ltd	28,615
Jacobson, N	10,887
Jacobson, S H, Dr	3,020
Jacques Electric Motor Rewinding Ltd	2,993
Jacques, J, Dr	31,404
Jacwil Industries Ltd	4,515
Jade Development Ltd	4,050
Jade Line Freight Ltd	19,496
Jaeger Ski Enterprises Ltd	1,008
Jaemar Construction Co Ltd	2,120,949
Jaffray Sports & Hardware Ltd	743
Jago Enterprises Ltd	45,272
Jagodies, B	2,291
Jagpal Bros Farms	1,679
Jai On Broadway	930
Jake & Jay Holdings Ltd	55,836
Jakes Trucking	18,915
Jakubowski Contracting Ltd	23,574
Jakumeit, M	950
Jamal, K, Dr	4,526
Jamar Optical Ltd	3,350
James & Son Electric Ltd	33,488
James Auto Tires Ltd	570
James Backhoe, A E	1,806
James Bay Community Health Clinic	189,519
James Bay Community Homemakers Service	331,334
James Bay Community Human Resource & Health Centre	8,861
James Bay Community Resources Board	229,235
James Bay Community School Day Care	15,750
James Bay Community School Society	15,593
James Bay Daycare	10,177
James Bay Group Home Society	10,367
James Bay Lodge	2,263,454
James Bay Preschool	2,359
James Bay Service	2,029
James International Sales Ltd	2,470
James International Truck (1980) Ltd	148,501
James Ltd, A E	16,543
James Quality Cleaners Ltd	677
James Truck Rentals Ltd	4,143
James, A	10,173
James, C	9,036
James, D A	2,500
James, G	1,406
James, J	9,761
James, N	700
James, R	4,774
Jamesfield Construction Ltd	15,826
Jamieson Advertising Ltd	2,800
Jamieson Automotive	2,367
Jamieson Welding	898

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Jamieson, J	1,401
Jamieson, N	950
Jamison, R S	1,005
Jamlar Management Corp	979
Jan Del Holdings Ltd	1,422
Janart Trucking	664
Janas Day Care Centre (1980) Ltd	36,054
Janco Electric Ltd	30,100
Janeda, A G	8,638
Janeric Concrete Finishing	2,399
Janeway	164,631
Jang, L	4,322
Janga Products Ltd	1,164
Janor Marketing Ltd	1,746
Jansen Nurseries	558
Jansma Reforestation	1,305
Janszen, H	2,000
Jantzen Canada Ltd	64,494
Jantzi, J	5,837
Janyk, L K, Dr	537
Janzen Holdings Ltd, R M	19,907
Janzen, A, Dr	3,777
Janzen, D	1,179
Janzen, H	1,979
Janzen, J	1,961
Janzens Auto Body & Glass Ltd	1,610
Japan Camera Centre	5,787
Japanese Community Volunteers Assn	21,380
Japonica Answering Service-E & M Paging	923
Jaques, D	647
Jarb Holdings Ltd	15,525
Jardine Bros Contracting Ltd	7,524
Jardine Enterprises Inc	1,807
Jardine, D	6,459
Jardines Sport Shop Ltd	1,347
Jared Cement Contractors Ltd	641
Jarvis Trucking, Art	5,960
Jarvis, F	765
Jarvis, H	27,046
Jarvis, P	6,117
Jarvis, R	36,623
Jasa Management Group Ltd	3,000
Jasak Logging Ltd	2,786
Jasminsky, G	740
Jason Management Ltd	2,299
Jason-Piper Imports Inc	5,050
Jasper Crescent Day Care & Out Of School Care	30,837
Jasper Medical Group	3,600
Jat Enterprises Ltd	1,071
Javelin Equipment & Services Ltd	3,179
Javelin Inc	802
Javer Family Day Care	1,267
Jawanda, H	1,547
Jawl & Bundon	4,618
Jawl Industries Ltd	1,144
Jaworski, M	1,041
Jay-Bird Investments Ltd	960
Jay-Ray Enterprises Ltd	36,332
Jay-Ray Mens Wear Ltd	3,944
Jaycox Industries Ltd	3,400
Jaydee Barge Co	700
Jaynes, L	2,625
Jays British & European Motors Ltd	593
Jays Texaco Service	10,084
Jays Wedding Centre	959
Jean Jungle	1,171
Jean, P, Dr	6,540
Jeans N Tonic	732
Jeans North	875
Jeck, E W	9,237
Jeckel, O E	1,400
Jecklin Bros Development Corp	1,400
Jefcoat, W F	1,270
Jeff, R M	1,432
Jefferies & Co Silversmiths Ltd	3,355
Jefferson Contracting, T	33,584
Jefferson Ltd, N	5,157
Jefferson, D	1,591
Jeffery & Calder	1,986
Jeffery & Calder In Trust	4,000
Jeffery-Moore Packaging Machinery Inc	786
Jeffery, C A	1,000
Jefferys Auto Supply Ltd	1,006
Jeffries, E, Dr	3,059
Jeffries, L	6,700
Jeffs Fabrics Ltd	1,296
Jelco Supplies Ltd	6,165
Jelco-Arcgas Supplies	1,067
Jeletzky, A	902

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Jelicas Knitwear Ltd	7,298
Jem Film Productions (B C) Ltd	584
Jem Gulf Service	10,038
Jem Productions Ltd	331,020
Jem Research	7,720
Jem Trucking Ltd	5,200
Jemco Excavating & Trucking	1,606
Jemkot Enterprises Ltd	7,631
Jen-Craft Woodworking Mfgs	640
Jena Instruments Ltd	21,570
Jenkins Cartage Ltd	2,210
Jenkins Enterprises, N	32,265
Jenkins Loading	4,035
Jenkins Service Ltd	586
Jenkins Trucking, Marshall	1,767
Jenkins, A	1,095
Jenkins, H A	1,275
Jenkins, I E	5,377
Jennejohn, W	699
Jenner Chevrolet Oldsmobile Ltd	5,073
Jenner, D	878
Jenner, V J	1,171
Jennings, R J	2,648
Jennison, S	6,356
Jensen, L & J	69,098
Jensen, V & Bulliamy, R	28,783
Jensen & Sons (B C) Ltd, Lahr	1,573
Jensen Automotive Texaco	1,733
Jensen Construction Ltd, I M	850
Jensen Custom Grading Ltd	44,763
Jensen Mcdougall	17,146
Jensen Mitchell & Co	13,401
Jensen Sales Agencies Ltd	1,656
Jensen, A	1,343
Jensen, A	1,840
Jensen, D	14,367
Jensen, D W	1,000
Jensen, F	960
Jensen, J	14,576
Jensen, K	563
Jensen, S E, Dr	4,178
Jensens Custom Grading Ltd	26,996
Jensons Custom Grading	1,661
Jentsch, C H	1,175
Jenvey, S	687
Jeppesen/Sanderson	556
Jer-Jak Enterprises Ltd	847
Jericho Esso Service	3,600
Jericho Hill School	6,377
Jeroboam Cruisines Ltd	1,200
Jerome, H W	106,352
Jeronimus, K	13,037
Jeroski, S	5,195
Jerrys Auto Body	525
Jerrys Auto Centre	3,307
Jerrys Bargain Center Ltd	576
Jerrys Repair Service	2,243
Jerrys Revelstoke Service Ltd	32,047
Jersak, G	4,143
Jervis Marina	975
Jervis Tug Co Ltd	4,640
Jervis, W M	2,642
Jesco Financial Services Inc	80,153
Jespersons Brake & Muffler Ltd	3,083
Jessa Optical Shop	5,872
Jessdon Restaurant Ltd	2,435
Jesse Enterprises Ltd	3,528
Jesses Moving Co	18,936
Jessiman, K	3,751
Jesson Trucking Ltd, J	5,520
Jestley Kirstuk In Trust	1,180
Jestley, C S	945
Jet Set Sam Services Inc	1,111
Jetstar Paving Corp	1,053
Jeune Bros Tent & Awning Ltd	5,923
Jewish Family Service Agency	5,000
Jewish Home For The Aged Of B C	17,866
Jib Set Sailing School Ltd	2,084
Jickling, M	809
Jim, B	1,400
Jim, D	700
Jimmie, F	700
Jims Auto Parts	10,797
Jims Auto Towing	1,908
Jims Contracting	1,400
Jims Janitor Service	1,218
Jims Watchman Service	6,526
Jingle Pot Trucking	4,150
Jo-El Enterprises Ltd	1,380
Jo-Jo Enterprises Ltd	1,140
Joachim, H	800
Joanco Medical Electronics Ltd	830

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Jobidon, O	7,511
Jobin, L	1,500
Jobst Institute Inc, The	1,489
Jocks Excavating Ltd	42,122
Joe Chong & Yee	1,011
Joe Macdonald Watchorn & Mclellan	11,066
Joe, B G	700
Joe, D	700
Joe, N	5,504
Joe, R	1,394
Joe, S E	700
Joell, B	4,189
Joelles Ltd	617
Joes Frames Ltd	5,173
Joes Glass Shop Ltd	12,722
Joes Machining & Fabricating Ltd	842
Joes Tire Hospital Ltd	4,503
Joeys Apartments	861
Joffre Resources Ltd	17,092
Johal Trucking Co Ltd, Bikar S	8,316
Johal Trucking, Bobby	2,006
Johal, G K	4,057
Johannesen International School Of Arts	152,843
Johannis Machine Works Ltd	11,687
Johansen, A	27,648
Johel Bros Contracting Ltd	14,330
John Construction Management Co, R	544
John McInnis Junior Secondary School	1,045
John Oliver Secondary School	1,707
John Peterson Junior Secondary School	990
John, E	10,397
Johnny On The Spot Toilet Rentals Ltd	8,706
Johnny, O	43,830
Johnnys Machine Shop Ltd	1,092
Johnnys Service (1973) Ltd	985
Johnnys Smoke & Gift Shop	712
Johnnys Welding Ltd	3,321
Johns Aligning	2,045
Johns Associates Ltd, Russell	992
Johns Auto Body	2,807
Johns Excavating Ltd	5,585
Johns Place Ltd	800
Johns Printing Place Inc	1,739
Johns Scientific	132,332
Johns Submarine Shop	3,818
Johns Tractor Service	4,496
Johns Welding & Hydraulics	2,980
Johns Windshield Repair	2,391
Johns, D	1,204
Johns, H C	31,259
Johnsen, B	10,153
Johnson & Earle	4,410
Johnson, J & G	35,896
Johnson & Higgins Willis Faber Ltd	1,600
Johnson & Johnson Inc	86,589
Johnson, G & R	3,076
Johnson & Small Booksellers	1,357
Johnson Auto Body Repairs, Vic	600
Johnson Construction	1,628
Johnson Contract Hauling, Don	870
Johnson Contracting	2,880
Johnson Contracting Ltd, Dennis	3,834
Johnson Contracting Ltd, Ivor	33,118
Johnson Contracting, Ted	1,976
Johnson Contractors	11,825
Johnson Enterprises	818
Johnson Enterprises, G S	523
Johnson Family Care Home, Lynn	8,858
Johnson Hardware Ltd	2,025
Johnson Inc, Axel	4,511
Johnson Inc, R M	5,715
Johnson Industries Ltd	4,096
Johnson Latchkey Day Care Society, P	1,166
Johnson Rad & Muffler	4,022
Johnson Services	10,385
Johnson Taylor Ltd	1,673
Johnson, B R, Dr	591
Johnson, C	14,031
Johnson, D	6,390
Johnson, D	646
Johnson, E	4,460
Johnson, F	735
Johnson, F A	2,963
Johnson, G	5,288
Johnson, H	2,332
Johnson, J	11,297
Johnson, J P, Dr	798
Johnson, J R	521
Johnson, K	1,726
Johnson, L	15,436
Johnson, M G	3,325
Johnson, N	9,161
Johnson, N C, Dr	792
Johnson, N C, Dr	1,110
Johnson, O	7,843
Johnson, P, Dr 712145762	1,582
Johnson, P, Dr	1,090
Johnson, R	5,821
Johnson, R L	941
Johnson, R L	961
Johnson, S A	700
Johnson, T	570
Johnson, T A, Dr	571
Johnson, W	898
Johnson, W S	920
Johnsons Automotive Repair Centre, Al	24,605
Johnsons Dairy Farm Ltd	1,618
Johnsons Hardware	1,595
Johnsons Trailer Supplies	1,949
Johnsons Trucking Western Ltd	30,810
Johnston, G & D	6,493
Johnston & Garling	18,079
Johnston & Mckinnon Demolitions (1981) Ltd	10,785
Johnston, A & P	33,476
Johnston Bros Motors Ltd	13,734
Johnston Floor Co Ltd, The	1,862
Johnston Graphic Design & Illustration, N	933
Johnston Ltd, G L	5,458
Johnston Terminals Ltd	115,798
Johnston Trucking, D W	9,819
Johnston, D	9,297
Johnston, D R, Dr	1,310
Johnston, E	1,061
Johnston, G	1,000
Johnston, H J	1,445
Johnston, I	2,182
Johnston, J	1,101
Johnston, J	661
Johnston, J	600
Johnston, J C	970
Johnston, J R	764
Johnston, J R	3,550
Johnston, J V W, Dr	799
Johnston, R	912
Johnston, R	7,995
Johnston, T R	2,065
Johnstone & Co	27,567
Johnstone Boiler & Tank Ltd	4,995
Johnstone Geological Ltd	8,800
Johnstone, L M	1,424
Johnstone, R S	2,033
Joinery & Benchwork Joint Conference Board	2,600
Joint Apprentice & Trade Improvement Committee Of The Sheet Metal Industry	4,132
Joint Apprenticeship & Journeymen Retraining Committee	363,760
Jokers Restaurant	844
Jokhani, K, Dr	520
Jokinen, S	6,607
Jolin, G & K	18,749
Jolliffe, B C	773
Jolliffe, G	6,708
Jolliffe, H	724
Jolly Friar Drive Inn	1,608
Jonassaint, J & S	41,024
Jones & Associates, Robert	35,960
Jones, S & J	74,329
Jones & Son Ltd, F W	1,132
Jones & Sons Garbage Service, H T	7,568
Jones & Sons Trucking Ltd, W A	12,492
Jones Adult Day Care, D L	109,735
Jones Box & Label Co Ltd	1,984
Jones Boys	3,679
Jones Boys Development Ltd	900
Jones Boys Marine Ltd	7,013
Jones Bros Batteries Ltd	2,676
Jones Consulting, Hilary	8,200
Jones Emery & Carfra	7,181
Jones Excavating, Tres	888
Jones Garbage Service, H T	1,265
Jones Gradall Rentals, E O	7,079
Jones Home, David Lloyd	903,735
Jones Logging, D W	1,267
Jones Mac Tool Sales Ltd	6,858
Jones Nurseries	4,713
Jones Specialized Residential Care	56,821
Jones Tent & Awning Ltd	195,662
Jones Ties & Poles (1978) Ltd	1,426
Jones Trucking Ltd, J M	21,028
Jones Wholesale Ltd, David L	3,430
Jones-Desjarlais, J	8,004
Jones, B	4,346
Jones, B M	2,442
Jones, C	917
Jones, D	985
Jones, G	46,423
Jones, G	514
Jones, J	3,977
Jones, J P	700
Jones, L P	4,469
Jones, M	915
Jones, M J	2,324
Jones, O	1,538
Jones, R	5,091
Jones, S	13,205
Jones, S J	700
Jones, U	681
Jones, W	6,080
Jones, W A	3,486
Jongs Vegetable Farm	1,280
Jordan & Gall	51,060
Jordan Logging, Lloyd	3,669
Jordan-Knox, A, Dr	675
Jordan, J	972
Jordan, J H	1,297
Jordan, P J	2,144
Jordans Contract Sales (BC) Ltd	3,775
Jordison, J	1,500
Jordsvar, T E	706
Jorgens Danish Agencies Ltd	19,870
Jorgensen Appraisals Ltd	1,500
Jorgensen Associates Of Canada Ltd, R	4,502
Jorgensen Contracting Co Ltd	1,310
Jorgensen, M	21,600
Jorgenson, F	3,820
Jorgesen, L	950
Jorre De St Jorre, E	25,223
Josafatow, J	750
Joseph, A	700
Joseph, C M	700
Joseph, H D	700
Joseph, J A, Dr	41,323
Joseph, M M	700
Joseph, R	6,779
Joseph, V	700
Joseph, W K	700
Josephson, I B	750
Joshi, V	3,572
Josiah, M S	1,530
Joss Contracting Ltd, W D	9,483
Journal Of Commerce Ltd	52,012
Journal, The	4,604
Journey Carpet Designs & Installations Ltd	7,180
Joy Logging Ltd	10,331
Joy Propane Ltd	5,197
Joyce Studio & Photo Finish Inc	970
Js Excavating Ltd, Rudy	9,329
Jual Auction Services Ltd	1,105
Juan Air (1979) Ltd	1,547
Juan De Fuca Coho Swimming Club Team	37,269
Juan De Fuca Hospital	13,156,988
Juan De Fuca News	2,890
Juan De Fuca Parks & Recreation Commission	3,541
Juanita Towing	35,245
Juanita Trucking Ltd	38,184
Jubilee Care Society	24,768
Jubilee Home Society	1,039,148
Jubilee Jewellers Ltd	864
Jubilee Prescriptions	192,583
Jubilee Texaco	15,931
Judd Trucking, Brent	12,866
Judge Dairy Farm	1,340
Judges Manor Restaurant Ltd	1,418
Juilliard School Of Music	10,500
Jukes, C E	5,750
Jules, T M	1,400
Julian, M	1,950
Julias Cafe	5,000
Julien, S	1,501
Jull Advertising, O	552
Julnorm Enterprises	560
Julseth Contracting (1978)	95,111
Julsrud, I	1,267
Junction Machinery & Supply Ltd	5,123
Junction Services Sicamous	2,678
Junction Shell Service & Car Wash (1976)	2,640
Junes Place Esso Station	8,628
Jungee Enterprises Ltd	1,223

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Junior Achievement Of B C	15,806
Junior All Native Basketball Assn	3,000
Junior Forest Wardens	12,500
Juniper Motors Ltd	3,233
Jupp, K	856
Juris Holdings Ltd	1,751
Jurors Payments	692,813
Jury Construction & Drywall	1,400
Jus-Rite Photos	4,868
Jusee Cones Ltd	1,250
Just Cruisin Shoppe Ltd, The	1,109
Justason Photography Ltd	993
Justice & Associates, R P	8,771
Justice Institute Of B C	6,556,750
Justice Webb & Vincent Landscape Architects Ltd	10,000
Jutnorm Enterprises	893
Jutt Motors	1,040
Jyndabyne Cattle Co	1,840
K & A Backhoe Ltd	1,044
K & A Management Ltd	626
K & B Trucking Ltd	845
K & C Services Ltd	584
K & D Marine Ltd	1,144
K & D Septic Tank Service Ltd	2,845
K & E Logging Ltd	1,496
K & H Automotive Ltd	1,640
K & H Transport Services Ltd	805
K & I Enterprises Ltd	623
K & J Texaco	2,217
K & L Contracting	1,387
K & L Fashions Ltd	656
K & L Hauling Ltd	96,441
K & M Parts Ltd	2,743
K & M Trucking Ltd	16,571
K & N Enterprises	3,000
K & R Welders & Fabricators Ltd	6,116
K & R Your Food Store	10,407
K & S Auto Supply Ltd	5,769
K & S Builders	20,998
K & S Holdings	3,676
K & S Janitors	16,050
K & W Burger Deli Ltd	1,001
K & W Trucking	1,395
K A R Paint & Body	517
K B Holdings Ltd	30,747
K B S Business Systems Ltd	1,306
K C Broadcasting Ltd	1,240
K C Contractors	1,878
K C Forestry Services	7,490
K C Quality Meats	1,122
K D Engineering Ltd	16,425
K H A Alternate School	2,000
K I S Corp	6,101
K M G Industries Ltd	577
K M J Holdings	6,015
K M P Communications Ltd	596
K Mart Canada Ltd	48,208
K Mart Pharmacy (B C) Ltd	171,007
K Mountain Ranch	1,720
K Ps Auto Body Shop	2,422
K R F Photo Ltd	2,800
K S & T Holdings Ltd	13,121
K S M Communications Ltd	1,684
K T Importers	1,440
K V Redi Mix	4,055
K Y Electric Ltd	4,472
K Sons Refrigeration & Air Conditioning Ltd	2,331
Kaatza Day Care Centre	39,800
Kaatza Insurance Services Ltd	7,810
Kaban Electronics Ltd	818
Kabatoff Logging Ltd	3,047
Kabatoff Ranch	6,340
Kaburda, M, Dr	967
Kadak Products Ltd	2,880
Kadapena Enterprises Ltd	1,698
Kade, F	1,200
Kado, K	3,543
Kadziolka, A R, Dr	12,687
Kaellis, E, Dr	546
Kaellis, R	3,990
Kagna, E	535
Kahlert, M	800
Kahn Zack Hammerberg & Ehrlich	89,090
Kahpoo Day Care	14,799
Kaien Childrens Adventure Centre	19,739
Kaien Chrysler Ltd	34,771
Kaien Island Body Shop Ltd	2,186
Kaine, B G	12,155
Kaiser Aluminum & Chemical Sales Inc	12,419
Kaiser, L	2,491

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Kakawis Family Development Centre	185,914
Kal Color Photo Corp	957
Kal Fire & Safety Ltd	1,069
Kal Lake Country Club Concession	878
Kal Lake Natural Wood Furniture	1,740
Kal Nursery	1,138
Kal Tire Ltd	424,024
Kal-West Contracting	830
Kalamalka Hotel	581
Kalamalka Junior Secondary School	956
Kalanda, B D	527
Kaldo Enterprises Ltd	7,075
Kalec Ltd	13,196
Kaleden Volunteer Fire Department (1972)	597
Kaleidoscope Boutique Ltd	1,160
Kaleidoscope Theatre Productions Society	54,875
Kalenith, A	31,515
Kalesnikoff Lumber Co Ltd	156,842
Kalhofer, J	640
Kalicon Investments Ltd	1,220
Kalinak, J	9,855
Kalk Trucking Ltd, G	4,316
Kalke, H	2,652
Kallestad Canada Inc	3,391
Kallock, P	21,387
Kalsam Orchards	536
Kalum Kabs Ltd	744
Kalum Poles Ltd	19,600
Kalum Tire Service Ltd	23,970
Kam Air-Equipment Service Ltd	950
Kam Kast Concrete Products Ltd	1,443
Kam Photo Service Ltd	12,250
Kam Tax & Accounting Ltd	1,500
Kam-Kool Cooling Systems Service Ltd	4,293
Kamahap Service	15,550
Kaman Bearing & Supply Ltd	46,974
Kamco Installations Ltd	1,813
Kami Steak House	515
Kamjcedah Giftware & Jewellery	824
Kamland Transport Ltd	1,767
Kamloops Action Group Of The Disabled	5,000
Kamloops Alcohol Counselling Service	124,478
Kamloops Allweld Aluminum Service Ltd	866
Kamloops Appliance Shop	711
Kamloops Aquatic Club	2,665
Kamloops Batteries	1,093
Kamloops Building Centre Ltd	13,919
Kamloops Camera House Ltd	9,112
Kamloops Cariboo Regional Immigrants Society	8,000
Kamloops Central B C Mine Safety Assn	7,000
Kamloops Charter Services Ltd	1,375
Kamloops Child Development Centre	126,016
Kamloops Child Development Society	98,941
Kamloops Christian Hostel	253,937
Kamloops Citizen Advocacy Society	7,392
Kamloops Communications Ltd	2,472
Kamloops Community YM-YWCA	3,860
Kamloops Daily Sentinel	9,304
Kamloops Datsun Ltd	9,798
Kamloops Donut Factory	2,075
Kamloops Exhibition Assn	1,615
Kamloops Family Life Assn	80,640
Kamloops Festival Concert Society	1,155
Kamloops Florist Ltd	635
Kamloops Folkfest Committee	1,000
Kamloops Fuel Injection Ltd	10,193
Kamloops Glass Ltd	3,822
Kamloops Golf & Country Club Ltd	2,813
Kamloops Home For The Handicapped	25,100
Kamloops Honda-Harley-Davidson	518
Kamloops Ice Supply Ltd	14,400
Kamloops Infant Development Program Society	56,143
Kamloops International Baseball Tournament	21,138
Kamloops Ironworks Ltd	943
Kamloops Judo Society	19,796
Kamloops Management Systems	3,802
Kamloops Meals-On-Wheels Society	2,500
Kamloops Metal Recycling	1,198
Kamloops Minor Hockey Assn	24,351
Kamloops Moving & Storage Ltd	4,589
Kamloops Museum Assn	29,003
Kamloops News, The	10,739
Kamloops Ophthalmic Contact Lens Assn	1,875

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Kamloops Optical (1973) Ltd	2,048
Kamloops Parks Recreation & Cultural Commission	129,345
Kamloops Planned Parenthood Clinic	1,564
Kamloops Public Art Gallery	16,687
Kamloops Research Assay Laboratory	581
Kamloops School District 24	56,072,517
Kamloops Senior Citizens Housing Society	34,544
Kamloops Sixth Ave Services Ltd	7,998
Kamloops Social Credit Services	6,583
Kamloops Society For B C Festival Of The Arts	80,000
Kamloops Society For The Mentally Handicapped	64,519
Kamloops Society For The Retarded	248,646
Kamloops Symphony Society	3,000
Kamloops Uniform Rentals	2,417
Kamloops United Church Pre-School	1,011
Kamloops Veterinary Clinic (1968) Ltd	3,035
Kamloops View Trailer Park Campsite	1,880
Kamloops Western Wood Products Ltd	2,384
Kamloops Y Womens Hostel	81,109
Kamloops Youth Resources Society	650,576
Kan Pharmacy Ltd	89,206
Kanaka Greenhouses Ltd	523
Kanalas Home	3,967
Kanalas, M	2,864
Kane & Ferguson	1,768
Kane Ltd, Murray	2,705
Kane Shannon & Weiler	23,422
Kane, P	1,158
Kanee, B, Dr	1,310
Kanenergy Ltd	8,603
Kang, G	530
Kango Wolf International Inc	2,253
Kann Photographer, Kris	7,977
Kao Photography Inc, Raymond	780
Kap-Pock Logging Ltd	3,026
Kaplan, S B, Dr	1,215
Kaplans Mfg Co Ltd	4,744
Kapler & Logan Services (1980) Ltd	9,164
Kapp, K L	673
Karaja, A	2,074
Kardam Skylites Inc	691
Karen Construction	2,832
Karimi Food Markets Ltd	640
Karins Delicatessen & Imports	700
Karl, G J	1,960
Karl, J	600
Karlite Mfg Ltd	1,440
Karlsen, G	3,095
Karlsen, L	656
Karnorth Transportation & Construction Ltd	12,338
Karow Orchard	1,660
Karsai, H, Dr	23,192
Karslake Ltd, R	10,576
Kartha, B	8,625
Karvonen Films Ltd	10,000
Kaser, L	570
Kaser, R K	11,450
Kashmir Building Maintenance Ltd	1,080
Kask Bros Ready Mix Concrete Ltd	14,338
Kask Security Systems	1,784
Kaslo & District Arena Assn	15,000
Kaslo & District Homemaker Society	151,512
Kaslo & District Senior Citizens Shelter Society	24,494
Kaslo Auto Service Ltd	2,216
Kaslo Building Supplies Ltd	1,109
Kaslo Chamber Of Commerce	1,292
Kaslo Day Care Society	4,188
Kaslo Drugs (1980) Ltd	69,012
Kaslo Elementary/Secondary School	1,450
Kaslo Grocery Ltd	3,036
Kaslo Loggers Supply	881
Kaslo Public Library Assn	3,410
Kaslo Skid Contractors Ltd	602
Kaslo Work Bench Ltd	768
Kastco Industries Inc	2,273
Kasum Tractor Ltd	24,946
Katalin Rest Home	99,269
Katchmar Construction (1982) Ltd	166,219
Katchmar Enterprises Inc	416,623
Katila Chevrolet Oldsmobile Ltd	18,202
Katouns, J	1,820
Kats Lowbed Service Ltd	3,496
Kats Shell	2,005
Katsanakis, C	584
Kattelus, K E	996
Katzer, R	1,107

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Kaufman Footwear	23,244
Kauwell Rest Home	17,203
Kavalk Boats Ltd	3,000
Kavanagh Enterprises Ltd	658
Kavelaars Nursery, A & D	1,600
Kaweminski, M, Dr	655
Kay Elemetrics Corp	873
Kayber Remtilla & Co	1,560
Kayes, C	7,432
Kayline Industries Ltd	9,306
Kayot Marine Corp	956
Kayters Car Care Ltd	900
Kaytronics	596
Kazanowski, G F	2,500
Kearney Funeral Directors	25,171
Keating, M D	714
Keats Camps	4,835
Kedo Contracting Ltd	12,735
Kee Hotel	568
Kee Pee Laminating Ltd	17,018
Keefer Laundry Ltd	2,094
Keefer Rooms	1,105
Keefer, R	31,087
Keeginaw Indian Friendship Centre	11,239
Keehn Trucking, Ron	7,246
Keeley Reporting Inc, Noel C	800
Keen Engineering Co Ltd	2,906
Keen, C	505
Keen, R J	1,165
Keenan Gravel	28,378
Keenlyside, H S	19,595
Keens Mens & Boys Shops Ltd	3,463
Keir, L & G	3,910
Keir & Son Ltd	112,008
Keirn Enterprises Co Ltd	15,897
Keirs, S	9,427
Keith & Co Transport Ltd	30,768
Keith Gabriel Partnership, The	3,000
Keith, M	1,050
Kel Holdings Ltd	704
Kel-Mor Auto Electric Ltd	6,651
Kel-Tone Cleaners Launderers	36,328
Kel-West Excavating Ltd	3,558
Kel-Win Developments Ltd	1,100
Kela Tractor Services	2,932
Kelemen & Sons Ltd	4,749
Kelford Trucking, H	5,295
Kelford, C	3,600
Kell, D R, Dr	754
Kelleher, S F D	1,017
Keller, E	1,033
Keller, R M	3,200
Kellerhals Engineering Services Ltd	44,304
Kellers Garage Ltd	8,506
Kelley & Sons Ltd, A D	856
Kelliher, S M	31,158
Kellos Marine Service Ltd	1,742
Kelly & Son Trucking Ltd, R	8,209
Kelly Douglas & Co Ltd	1,108,511
Kelly Farm, Milton	880
Kelly Loading Ltd	6,862
Kelly Mountain Contracting	2,988
Kelly Road Secondary School	1,926
Kelly Trucking, Don	6,961
Kelly, A	2,931
Kelly, B B, Mrs	10,800
Kelly, C	1,200
Kelly, C	1,091
Kelly, C	870
Kelly, D	4,091
Kelly, E	1,436
Kelly, H	1,891
Kelly, I	700
Kelly, J	800
Kelly, M A	700
Kelly, P	4,549
Kelly, R M	750
Kelly, V	55,346
Kelly, V H	700
Kelly, W	1,550
Kellys Hot Shot Service	116,718
Kellys Stereo Marts	688
Kellys Trucking	4,449
Kelmac Agencies Ltd	1,031
Kelmor Enterprises Chilliwack Ltd	2,905
Kelowna & Central Okanagan Capital News	3,488
Kelowna & District Arts Council	12,075
Kelowna & District Boys & Girls Club	50,000
Kelowna & District Consumers	579
Kelowna & District S H A R E Society	23,981
Kelowna & District Safety Council	40,250
Kelowna & District Society For The Mentally Retarded	173,123
Kelowna & District Society For The Mentally Handicapped	69,032
Kelowna Apiaries	1,016
Kelowna Aqua Jets Swim Club	1,300
Kelowna Art Gallery Assn	7,965
Kelowna Beverages (1980) Ltd	2,581
Kelowna Cabs & Limousine Services Ltd	1,145
Kelowna Campus Day Care Society	30,597
Kelowna Canadian Italian Club	5,000
Kelowna Centennial Museum Assn	41,589
Kelowna Chamber Of Commerce	7,050
Kelowna Coronary Exercise Program	10,000
Kelowna Custom Air Ltd	729
Kelowna Daily Courier	8,960
Kelowna Diversified Industries	590
Kelowna Family Day Care Society	36,575
Kelowna Flight-Comm Avionics Inc	797
Kelowna Flightcraft Air Charter Ltd	138,400
Kelowna Folkfest Committee	1,400
Kelowna General Hospital	28,152,997
Kelowna Golf & Country Club	2,333
Kelowna Gospel Mission	30,954
Kelowna Group Living Home Society	62,117
Kelowna Growers Co-Operative	4,320
Kelowna Homemaker Service Society	1,437,177
Kelowna Industrial Mechanical Ltd	3,839
Kelowna Lawn Bowling Club	2,500
Kelowna Motors Ltd	2,560
Kelowna Nurseries Ltd	8,327
Kelowna Plymouth Chrysler Ltd	37,515
Kelowna Poodle Parlor (1981)	681
Kelowna Quilting	4,123
Kelowna Radiology	3,422
Kelowna Respiratory Program	7,414
Kelowna Secondary School	750
Kelowna Single Parents Assn	21,504
Kelowna Southgate Pharmacy Ltd	103,173
Kelowna Stationers Ltd	4,936
Kelowna Steel Fabricators Ltd	663
Kelowna Sun Valley Homes Ltd	2,292
Kelowna Tire Ltd	3,657
Kelowna Transmission Ltd	1,089
Kelowna Turf Farms	2,547
Kelowna Wood Brokers	743
Kelpsas, B R	745
Kelquip Sales Ltd	650
Kelsey, D J	4,068
Kelsey, J	7,792
Kelsey, W H	2,500
Kelwen Services Ltd	32,103
Kem Mfg Canada	2,931
Kemano Public Library Assn	3,273
Kemeny, B	558
Kemlee Equipment Ltd	5,639
Kemp Signs Ltd, Don	580
Kemp, D M, Dr	707
Kemp, F	16,554
Kemp, L	13,893
Kempt, B	550
Kemps Kleaners Ltd	1,013
Kempster, H	5,146
Kempster, K	533
Ken & Dens Auto Body Ltd	1,120
Ken Mar Transit Inc	7,406
Ken-Bar Colour Lab Ltd	787
Ken-Mac Trailer Towing Ltd	7,648
Ken-Mar Handicabs Ltd	616
Kenar Electrical Ltd	3,395
Kenco Industries Ltd	1,283
Kenco Towing	18,842
Kendal, W M, Dr	1,230
Kendall & Sons, D	15,047
Kendall & Sumpton	3,642
Kendall Canada	220,708
Kendall, J	24,146
Kendon Recovery Ltd	46,987
Kendrick Optical	9,978
Kendrick, J A	875
Kendrick, T A	9,861
Kenkraft Sales Ltd	566
Kenmac Parts (1967) Ltd	2,849
Kenmuir Brickenden Jones Ltd	1,099
Kenna Pharmacy	62,668
Kennametal Ltd	17,715
Kennedy Contracting	34,988
Kennedy Huston & Co Ltd	1,330
Kennedy Jensen	1,321
Kennedy Travel Service Ltd	75,194
Kennedy Trucking Ltd, D	7,939
Kennedy-Surrey Little League Baseball Assn	3,000
Kennedy, D B, Dr	590
Kennedy, E	7,367
Kennedy, H	5,640
Kennedy, J	662
Kennedy, K	771
Kennedy, L	12,760
Kennedy, M	707
Kennedy, P	10,082
Kennedy, P	2,354
Kennedy, P D	21,797
Kennedy, S	2,236
Kennelly Contracting	5,586
Kenneth Gordon School, The	24,960
Kenni, D A	2,850
Kenning, I S, Dr	726
Kenny Fur Farm Ltd	875
Keno, D	57,132
Kenomadiwin Reforestation Co-Operative	39,843
Kens Blue River Chevron	720
Kens Clothes Closet Ltd	900
Kens Custom Grading Ltd	57,234
Kens Park Service Ltd	12,862
Kens Parkview Auto Body	1,084
Kens Septic Tank Service	1,043
Kens Trucking Ltd	20,360
Kensington Community Centre	677
Kensington Private Hospital	1,226,933
Kent Agencies Ltd	10,845
Kent Auto Body Ltd	968
Kent Harrison Arts Council	1,360
Kent Metal Products Ltd	12,746
Kent Place Drugs	106,060
Kent Publishing Ltd	675
Kent Recreation Commission	2,000
Kent Veterinary Clinic Ltd	617
Kent-Fawkes, O	2,484
Kent-Macpherson Appraisals	18,722
Kent, B C	4,483
Kent, G F	548
Kent, R E	1,250
Kenver Equipment	6,332
Kenwood Investments Ltd	1,000
Kenyon Construction Ltd	2,411,877
Kenyon, A, Dr	3,552
Kenyon, G	753
Kenzie Wood & Stone Inc	560
Keough, J & S	35,793
Kepner-Tregoe Associates Ltd	748
Ker Priestman & Associates Ltd	188,494
Ker, S	638
Kerane Enterprises Ltd	1,428
Keremeos Diagnostic & Treatment Centre	38,952
Keremeos Esso Service	1,897
Keremeos Homemakers Services	94,981
Keremeos Pharmacy Ltd	136,852
Keremeos Play School	890
Keremeos School District 16	2,126,143
Keremeos Stockbreeders Assn	7,500
Keremeos Volunteer Fire Department	5,652
Kerfoot Datsun Ltd	1,375
Kerik Holdings Ltd	45,196
Kerley, G	1,500
Kermode Friendship Centre	41,646
Kermode Roofing Co Ltd	646
Kern Chevrolet Oldsmobile Ltd	110,698
Kern Instruments Of Canada Ltd	2,390
Kerpan & Delfs Ltd	229,744
Kerpan & Delfs Trucking Ltd	9,001
Kerr & Associates Ltd, Aubrey	34,652
Kerr Creek Ranch	520
Kerr Truck & Diesel Ltd, J C	3,601
Kerr Trucking, D	1,876
Kerr, C, Dr	9,392
Kerr, D G	550
Kerr, D M	1,115
Kerr, L J	521
Kerrisdale Automatic Transmissions Ltd	2,261
Kerrisdale Cameras Ltd	64,417
Kerrisdale Equipment Ltd	12,508
Kerrisdale Heating & Sheet Metal (1971) Ltd	1,266
Kerrisdale Lumber Co Ltd	2,201
Kerrisdale Out-Of-School Society	1,836
Kerrisdale Pharmacy	159,455
Kerrisdale Preschool	515
Kerry Park Recreation Centre	2,250
Kershaw & Son General Store, H	1,439
Kershaw Old Maps & Prints	685

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Kershaw, D	6,584
Kessler, H	2,916
Kesterke, D	532
Ketchum Mfg Sales Ltd	2,777
Ketler Trucking, Nick	1,719
Keto Grading Ltd	12,933
Kettenacker, A	1,500
Ketter Golf Enterprises Ltd, Kerry	2,200
Kettle Friendship Society	67,165
Kettle Meadows Ranch Ltd	1,830
Kettle River Post & Poles Ltd	760
Kettle River Produce Ltd	1,103
Kettle River Properties Ltd	1,279
Kettle Valley Contractors Ltd	1,426,955
Kettle Valley Dodge Chrysler Ltd	2,805
Kettle Valley Fencing Assn	8,140
Kettle Valley School District 13	3,181,981
Kettlewell, J	1,387
Kevin Lodge	162,446
Kevlon Construction Co Ltd	11,861
Key Colour Photo Lab Ltd	8,493
Key Enterprises Ltd	18,903
Key Enterprises Ltd, Peter B	5,860
Key Lease (Canada) Ltd	5,547
Key-West Inc	527
Keylock Consulting Ltd	8,034
Keyser, B	9,350
Keyser, D	652
Keystone Business Forms Ltd	449,123
Keystone Cartage Ltd	1,852
Keystone Helicopters Ltd	107,606
Keystone Supplies Co	86,810
Keytop Business Machines (1973) Ltd	2,985
Keytop Business Systems Ltd	4,700
Khadikin, R W N	9,290
Khalsa Diwan Society	15,025
Khowutzun Tree Thinning	61,213
Kicking Horse Gulf	593
Kidd Bros Produce Ltd	3,695
Kidd, D J	1,511
Kidder & Associates, J	30,790
Kiddie Kobbler Shoes Ltd	2,318
Kiddie Korner Daycare	2,730
Kiddie Lane Day Care	43,929
Kiddies Haven	1,822
Kiddies Korner	22,480
Kidner Lodge Babine Ltd	566
Kidney Dialysis Program	1,238
Kids Inn Day Care	30,919
Kids Place Day Care Centre	19,506
Kids Place Early Childhood Centre	11,832
Kidston & Co	11,161
Kiefer, B	13,570
Kienas, I	1,250
Kienas, W	601
Kienzle, R	4,670
Kiewit Sons Co Ltd, Peter	123,700
Kiff, H	3,010
Kiki & Sons Transfer Ltd	27,197
Kikumbha Pharmaceuticals Ltd	1,411
Kilbn , G F	44,684
Kilby, M	8,333
Kilco Industries Ltd	2,589
Kildala Elementary School	2,000
Kildala Gulf Service Ltd	1,051
Kildonan Oil Ltd	289,650
Killarney Management Corp	5,000
Killarney Park Nursery School Society	10,000
Killas, K J	700
Killeen Explosives (1979) Ltd	11,320
Killibrick Holdings Ltd	800
Killick, G, Dr	1,694
Kilner, F G	22,896
Kiloh, B	5,128
Kilonzo, G P, Dr	20,135
Kilpatrick, D	2,344
Kilpatrick, D L	1,574
Kilshaws Auctioneers Ltd	1,802
Kilverts Bakery	1,375
Kim, T, Dr	679
Kimberley & District Chamber Of Commerce	2,250
Kimberley & District Homemakers Service	254,404
Kimberley & District Homemakers Society	6,297
Kimberley & District Hospital	2,545,100
Kimberley Arts Council	1,940
Kimberley Bavarian Society	4,836
Kimberley Bulletin	2,416
Kimberley Credit Union	2,121
Kimberley District Heritage Society	891
Kimberley Golf Club	2,620
Kimberley Knights Junior Hockey Club	16,198
Kimberley Public Library Assn	11,686
Kimberley School District 3	7,324,618
Kimberley Ski Club	580
Kimberley Ski Resort	1,554
Kimberley Special Care Home Society	794,346
Kimberley Tennis Club	2,120
Kimberley Wildlife & Wilderness Club	3,000
Kimbrook Motors Ltd	1,326
Kimmitt, D	3,555
Kinahan, C	31,278
Kinahan, P J, Dr	700
Kinaschuk, R	669
Kinbasket Contracting Ltd	65,837
Kincaid, J	1,890
Kinco Systems Inc	1,650
Kincolith River Ferry	8,700
Kindale Enterprises	1,524
Kindale Workshop	16,196
Kindercare	21,605
Kindergarten-Kids Daycare Society	3,861
Kindree, L C, Dr	4,750
Kinetic Enterprises Ltd	1,161
Kinetic Film Enterprises Ltd	7,540
Kinetic Supply Ltd	1,001
King & Sons Trucking Ltd, R	84,961
King Backhoe	1,284
King Bros Ltd	30,549
King Car Auto Repair Centre Ltd	4,384
King Coho Resort	4,038
King County Rape Relief	849
King Dunn Sutton & Hope	27,478
King Edward Hotel	12,793
King Edward Motor Hotel	1,753
King Estate	639
King George Highway Hotel	6,500
King George Medic Pharmacy	54,165
King Koin Laundrettes	1,148
King Logging Ltd, A S	16,139
King Pin Graphics Ltd	560
King Printing & Duplicating	912
King Services Ltd, D W	10,923
King Welding	960
King, A	5,957
King, B	11,228
King, G W K	1,299
King, L	7,026
King, W S	3,430
Kingcar Auto Repair Centre Ltd	6,283
Kingfisher Boats	934
Kingfisher Enterprises Ltd	3,970
Kinghaven Halfway House	176,838
Kingo Diesel Ltd	5,715
Kings Collision	774
Kings Electronics Ltd	1,557
Kings Hotel	2,630
Kings Upholstery	683
Kingsdon Services Ltd	2,033
Kingsland Chinese Restaurant Ltd	3,887
Kingsley Trucking, Bruce	1,639
Kingston Construction Ltd	1,029,029
Kingston Hotel	724
Kingsvale Ranch	12,534
Kingsway Christian Childrens Centre	40,570
Kingsway Engineering Corp	3,429
Kingsway Esso Service	1,331
Kingsway Frozen Foods	14,871
Kingsway Fuel Conversions Ltd	2,650
Kingsway Manor	152,002
Kingsway Medic Pharmacy	186,514
Kingsway Rest Home	110,521
Kingsway Travel Service Ltd	6,780
Kinski, N	1,525
Kinkead, A	3,218
Kinnaird Central Food Mart Ltd	1,556
Kinnaird, C	3,508
Kinnear Industries Corp Ltd	1,445
Kinney, R & R	7,520
Kinney Shoes Of Canada Ltd	2,513
Kinney, L	14,250
Kinney, R	1,852
Kinrade, M	525
Kinsman & Co	40,789
Kinsman Club	32,133
Kinsmen Child Development Centre	1,653
Kinsmen Club Of Mckenzie	12,245
Kinsmen Club Of Nakusp	1,573
Kinsmen Club Of Osoyoos	10,000
Kinsmen Club Of Port Coquitlam	32,857
Kinsmen Club Of Prince George	44,321
Kinsmen Club Of Squamish	14,297
Kinsmen Place Lodge	1,427,968
Kinsmen Rehabilitation Foundation Of B C	133,427
Kinsmen Retirement Centre	1,158,367
Kinsmen Retirement Centre Adult Day Care	49,474
Kinsmen Retirement Centre Assn	41,089
Kinsmen Winskill Senior Retirement Centre	37,873
Kinwitly Building & Allmake Services Ltd	1,630
Kiosk, The	1,220
Kipp-Mallery Pharmacy	304,050
Kipp, J D	1,826
Kirby & Wilson Brokerage Ltd	744
Kirby Lodge	144,585
Kirby, A	29,671
Kirby, E	525
Kirby, J	4,516
Kirby, R	8,014
Kirchner & Paterson	17,438
Kirilows, A W	3,118
Kirk Auto Electric Ltd	3,022
Kirk Automotive Wholesale	2,421
Kirk Contracting, Derek	17,713
Kirk Mailing Service Ltd	763
Kirk, C	7,000
Kirk, J	5,820
Kirk, R	31,299
Kirkby, R V	1,986
Kirkeeng, O	1,206
Kirker, R, Dr	1,061
Kirkham, V & H	19,549
Kirkham, F	5,814
Kirkham, R	7,259
Kirkland & Rose Ltd	22,476
Kirkland & Thompson Ltd	5,015
Kirkland Contracting	18,560
Kirkland, C J	1,205
Kirkpatrick Sand & Gravel Ltd	786
Kirkpatrick, S	22,871
Kirks Custom Excavating Ltd	1,386
Kirkvold, S	3,000
Kiro Manor	617,865
Kirsch Contracting Co Ltd	14,191
Kirsch Excavating, H	3,076
Kirschner Trucking, D	8,024
Kirseenstein, G P	600
Kirson, S R, Dr	3,688
Kirwin, P & R	3,882
Kiselbach Ltd, D D	707
Kish Equipment Ltd	131,759
Kiskatinaw River Market Gardens & Greenhouses	525
Kispiox Elementary School	2,900
Kiss, S	6,670
Kistritz Consultants Ltd, R U	26,950
Kitac Enterprises Ltd	82,654
Kitamaat Village Council	1,500
Kitamaat Village Thunderbirds Hockey Club	1,000
Kitasoo Education Authority	6,000
Kitasoo Indian Band	7,500
Kitchen & Nickason	53,577
Kitchen, S	2,299
Kitchener Out Of School Care Society	1,933
Kite, B	1,752
Kith N Kin	850
Kitimat Association For The Mentally Retarded	9,760
Kitimat Body Shop Ltd	1,509
Kitimat Booming Contractors Ltd	6,667
Kitimat Builders Supplies Ltd	3,782
Kitimat Centennial Museum Assn	9,689
Kitimat Cerebral Palsy Assn	69,922
Kitimat Chamber Of Commerce	3,990
Kitimat Child Development Centre	57,097
Kitimat Community Arts Council	3,980
Kitimat Community Services Society	164,443
Kitimat Concert Assn	3,480
Kitimat Day Care Centre	1,376
Kitimat Esso Self Serve	1,157
Kitimat General Hospital	4,591,725
Kitimat Homemaker Service	51,564
Kitimat Industrial Contractors Ltd	2,953
Kitimat Iron & Metal Works Ltd	1,163
Kitimat Karate Club	562
Kitimat Kiwanis Pee Wee Reps	773
Kitimat Lacrosse Assn	1,737
Kitimat Lions Bantam Rep Hockey Team	660
Kitimat Minor Hockey Assn	660

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Kitimat Public Library Assn	20,280
Kitimat Recreation Commission	712
Kitimat School District 80	12,653,682
Kitimat Womens Rugby Club	524
Kitimat Workshop Assn	1,398
Kitimat 5-Pin Bowling Assn	545
Kitimat-Stikine Regional Hospital District	184,056
Kits Bulldozing	25,133
Kits Cameras Ltd	30,353
Kits Marine Ltd	618
Kits Travel Ltd	704
Kitsault Reading Centre	2,685
Kitsilano Area Child Care Society	78,711
Kitsilano Cafe	1,240
Kitsilano Community Centre	1,094
Kitsilano Day Care Society	60,035
Kitsilano Inter-Neighbourhood Development Society	1,532,575
Kitsilano Neighbourhood House	12,720
Kitsilano Senior Citizens Recreation & Social Club Society	1,631
Kitsilano Showboat Committee	50,000
Kitsilano War Memorial Community Centre Assn	770
Kitson Consulting Ltd	2,194
Kitspoint Pharmacy	5,681
Kitsumkalum Ski Club	515
Kitt, J	4,200
Kitt, J C	8,462
Kittredge Associates	10,784
Kittredge, P L	914
Kitwanga Community Assn	55,750
Kitwanga Esso Service	1,810
Kitwanga Valley Reading Centre	2,461
Kiwa Lumber Ltd	740
Kiwanis Club Of Oliver	11,400
Kiwanis Club Of Prince George	27,906
Kiwanis Club Of Sidney & Peninsula	7,001
Kiwanis Club Of Summerland	11,910
Kiwanis Club Of Tsawwassen Ladner	5,087
Kiwanis Club Of Victoria	19,073
Kiwanis Club Of Whalley	9,891
Kiwanis House Society	300,209
Kiwanis Intermediate Care Society Of New Westminster	851,384
Kiwanis Lodge	1,171,644
Kiwanis Lynn Manor	858,908
Kiwanis Park Lodge Residents Council	10,275
Kiwanis Residence	536,546
Kiwanis Villa	406,761
Kiwanis Villa Project Society	53,817
Kiwanis Village Adult Day Care Centre	20,715
Kiwanis Village Care Home	374,637
Kiwassa Club	6,000
Kiwassa Neighbourhood JVs Assn	8,397
Kiwassa Neighbourhood Services	410,328
Kjarsgaard, D	2,744
Klaassen, I	5,643
Klahanie Air Ltd	20,831
Klasema, J	2,100
Klassen Diesel Sales Ltd	3,490
Klassen Equipment Co Ltd	754
Klassen Motorcade Ltd, E	14,497
Klassen, B	10,311
Klassen, C	798
Klassen, E	1,193
Klassen, H	5,180
Klassen, H H	3,630
Klassen, I	659
Klassen, K	546
Klassen, R J	1,015
Klassic Auto Body	1,385
Kledo Construction Ltd	91,303
Klee Wyck Childrens Centre	11,236
Kleena Kleene Trucking	13,833
Kleenway Distributors Ltd	3,899
Kleger Diving	4,800
Kleiman, B, Dr	1,683
Klein, H & E	875
Klein & Son Construction Ltd, B R	11,614
Klein & Son Ltd, R F	2,590
Klein Finecake & Pastry Ltd, Peter	3,411
Klein, E	884
Klein, S	3,383
Klein, S	3,607
Kleinsteuber, A	775
Klemke & Son Construction Ltd, T A	735
Klemm, E	10,244
Klepachek, B	12,736
Kleysen Transport Ltd	950,921
Klienwachter, A S	38,361
Klimek, M, Dr	836
Kline, M	10,000
Klines Motors Ltd	875
Klingner, A	10,464
Klingsat, W W	17,942
Klinka, K	545
Klinosky, E	20,748
Klippenstein, J	10,000
Klitsa Cable & Industrial Supplies Ltd	891
Klo I D A Pharmacy	20,431
Kloeckner, W	8,786
Klohn Leonoff Inc	891
Klohn Leonoff Ltd	34,826
Klopping, J R	9,288
Klovance, J	7,345
Kluber, C	1,027
Kluss Trucking, Randy	3,161
Kluwer Academic Publishers Group	1,096
Kluwer Boston Inc	1,048
Klyne, S	1,900
Kmetyko, S	2,178
Knackstedt Repair Service	1,708
Knapp Enterprises Ltd, Robert	17,835
Knapp Plantland, Art	1,137
Knapp, R	2,178
Knappett, A H	1,867
Knapweed Control Committee	3,687
Knezevic & Associates	15,623
Knezevich, F	1,344
Knibbecke, L	844
Knight & Co Ltd, L	7,953
Knight, S & T	56,092
Knight Hill Automotive Ltd	298,503
Knight Planned Parenthood Clinic	1,788
Knight Security Service Ltd	45,331
Knight Technical Services	601
Knight Trucking (1980) Ltd, D	3,346
Knight Trucking, R W	1,220
Knight, B	16,533
Knight, B M	6,178
Knight, E S	3,504
Knight, S	17,388
Knights Of Columbus	103,692
Knights Of Columbus Council	1,000
Knights Pharmacy	215,289
Knipple, A G	2,060
Knittle, K	6,693
Knoblauch, B	768
Knoerr, D	1,061
Knoop, D	6,960
Knopp, G	833
Knott Construction Ltd	21,621
Knott Pollard & Morgan	5,075
Knott, W	950
Knouff Lake Contracting	606
Knowledge Network Of The West	2,956,649
Knowles Electronics Inc	5,046
Knowles Trucking, D E	4,744
Knowles, K	5,203
Knowlton Realty Ltd	2,520
Knowltons Drug Store	134,667
Knox Christian School, J	3,085
Knox Contracting Ltd, J O	5,332
Knox Picture Agencies Ltd	1,275
Knox, M I	7,331
Knudsen, K	5,250
Knudsen, T	700
Knut-Sons Holdings Ltd	18,190
Knutson Enterprises Ltd	600
Knutsons Industrial First Aid Services Ltd	4,066
Ko, P T M, Dr	67,322
Ko, R A	999
Ko, R C H	688
Kobe Japanese Steak House Ltd	683
Kobelt Manufacturing Co Ltd	12,095
Kobus, D & B	4,835
Kobzey, H & L	7,388
Koch Engineerign Co Inc	1,331
Koch Greenhouses Ltd	1,578
Koch Oil Co Ltd	67,436
Koch, R M	1,815
Koch, W J	9,047
Kochers Diving Locker Ltd	1,414
Kockums Industries Ltd	4,219
Kockz Ltd, Marlen	1,386
Koczapski, A	72,072
Kodak Canada Inc	1,675,711
Kode Contracting Ltd	1,170
Kodiak Canada Manufacturing Ltd	878
Kodiak Development Ltd	6,620
Koehle Electric	3,095
Koeneman, T	920
Koeppen, C	30,331
Koffman Foods Ltd	2,507
Kofler, G	1,740
Koga, S	940
Kogan, C	11,935
Kohinoor Polycraft Inc	1,130
Kokanee Chevron Service	865
Kokanee Equipment Ltd	17,021
Kokanee Ford Mercury Sales Ltd	4,340
Kokanee Selective Logging	6,263
Kokanee Springs Development Ltd	2,170
Kokanee Travel Ltd	13,736
Kokomo Nursery School	2,222
Kokoshke, K	19,096
Kolesnikoff, M	731
Koleszar Services Ltd, L	714
Kolida Logging	58,804
Koll Welding	11,462
Kolie, E	1,200
Kolosky, J	983
Komadina Trucking	4,676
Kominar, R A	3,997
Komm, R W, Dr	6,132
Kon Kast Products Ltd	222,315
Kondolay, G S	1,280
Kong, S M, Dr	80,904
Konnekta Production	1,554
Kono Enterprises Ltd	1,969
Konrad Enterprises Ltd, J	750
Kontaxopoulos, G B, Dr	5,141
Koochin Logging Ltd, John	1,983
Kool & Son, Louise	4,435
Koos Automotive	1,318
Kootenay Advertiser Ltd	5,498
Kootenay Answering Service Ltd	3,663
Kootenay Boundary Regional Hospital District	269,119
Kootenay Boundary Visitors Assn	67,134
Kootenay Chamber Orchestra	4,521
Kootenay Chrysler Ltd	10,653
Kootenay Cleaners Ltd	4,876
Kootenay Cleaning Centre	1,892
Kootenay Columbia Child Care Society	134,253
Kootenay Communications Services (Cranbrook) Ltd	10,115
Kootenay Cycle & Sports Ltd	859
Kootenay Dehydrators Ltd	91,255
Kootenay Doukhobor Historical Society	10,027
Kootenay Gradall Service Ltd	87,206
Kootenay Hotel	7,197
Kootenay Hydraulics & Supply Ltd	1,968
Kootenay Indian Area Council	11,711
Kootenay Klothes Kloset Ltd	1,767
Kootenay Kwik Print	1,486
Kootenay Lake District Hospital	6,234,116
Kootenay Lake Hardware	1,272
Kootenay Livestock Assn	15,810
Kootenay Office Outfitters Ltd	9,676
Kootenay Pacific Industrial Inc	9,327
Kootenay Paving	127,976
Kootenay Propane & Mechanical	1,326
Kootenay Pumping Systems Ltd	4,946
Kootenay Real Estate Board	1,300
Kootenay Regional Council 4 Of B C F F P A	4,367
Kootenay River Ranch	2,216
Kootenay Security Services (1980) Ltd	8,526
Kootenay Society For Handicapped Children	188,446
Kootenay Society For The Handicapped	625,738
Kootenay Tractor & Supply Ltd	114,964
Kootenay Travel Shoppe Ltd	3,395
Kootenay Truck & Saw Service Ltd	2,906
Kootenay Veterinary Clinic	1,906
Kootenay Welding & Fabrication Ltd	842
Kootenay Wood Preservers Ltd	40,041
Kootenay-Columbia Heavy Duty Repairs Ltd	1,717
Kootnekoff, K	735
Kopas Store, C	1,064
Kopec Tire Ltd	193,182
Kopeck, L	19,517
Kopelow, B	2,412
Kopernik Lodge	641,685
Kopetski Bulldozing, Michael J	15,743
Kopetski Ltd, J	203,422
Kopiyka Contracting Ltd	117,082
Koppers International Canada Ltd	379,760
Korek, K E	788
Kornak & Hamms Pharmacy	69,557
Kornelson, D	3,693

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Kornet, J	42,264
Kornfeld, F L	10,339
Korobanik, T A	11,770
Koroby, I S	5,661
Koroll Frame & Steering Ltd	5,164
Koronko Enterprise Ltd, W V	812
Korpack Cement Products Co Ltd	4,122
Korres Moving & Transfer	9,606
Korsa Machine Shop, A	2,102
Kort, B	4,902
Korzenowski, J	717
Kos Construction Ltd, A L	1,000
Koshieff, J	2,946
Koski & Charette Trucking Ltd	6,080
Kosmino Ventures Ltd	693
Kosowick, J	981
Kost Klip Mfg Ltd	893
Koster, D J	2,200
Kostick, J R	3,491
Kourier	574
Kowals Vernon Esso, Al	17,073
Koyl, M C	5,000
Koyochar, R	547
Kozdrowski, C	7,026
Kozier, L J	1,010
Kozma, T A	2,170
Kozons Excavating Inc	10,312
Kozuchar Contracting	5,024
Kozuchar, R	28,455
Kozuchar, S	1,180
Kozy Heating Plumbing & Sheet Metal Ltd	5,133
Krachkowski Contracting, Bill	992
Kraft Ltd	186,424
Kraft, J F	5,000
Krahn Bros Farms Ltd	4,896
Krahn, J P	2,174
Krahn, W	4,580
Krakless Glass	1,164
Kral, R L & F M	698
Kral, R	3,319
Kranenburg, F H	1,680
Krasnick, M	685
Kraus Construction, Rudy	9,409
Krause Bros Farm	2,480
Krause Excavating	30,528
Krause Logging Ltd, W	2,804
Krause, A	3,800
Krause, H	1,955
Krawec, P	3,526
Krebs Septic Service, T & J	592
Kreher, R, Dr	1,119
Kreiger Logging Ltd, Raymond	55,515
Kreissl, L J	2,276
Kreutzer, D W, Dr	6,612
Krevesky, D A	2,224
Krieger Logging Ltd, R	52,266
Kripps Pharmacy	57,042
Krish, T	2,994
Kristian Painting Ltd	1,950
Kristianson, G L	698
Kristjanson, K T, Dr	1,318
Kristmanson, A	546
Kristoff, E	34,589
Kriston, L	1,128
Krofta Moving & Storage Ltd	12,066
Krogel, K	511
Krohman, D	1,726
Kroll, G	2,056
Krolls Surrey Pharmacy Ltd	158,094
Kronlachner, R & G	1,000
Kroon, F B	1,188
Kropp Trucking, Marvin	21,979
Krug, T	16,659
Krugerrand Building Supplies Ltd	676
Krugs Business Machines	619
Krulics Ironcraft	596
Kruper, R	19,389
Kruse Enterprises Ltd, Hans	1,784
Kruz, J	6,002
Kryger Bulldozing, Art	16,959
Kryklywyj, P	10,796
Krynen, H	620
Kryski Bros Contracting Co Ltd	911
Kryton International Inc	1,927
Krywaniuk, L	37,667
Ksan Assn	18,085
Ksan Contracting	48,672
Ksan House Society	148,724
Kshian Construction Ltd	36,852
Ktv-Systemtechnik Gmbh	5,443
Kubicek Automotive	2,317

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Kubicek, A	7,598
Kubota Tractor Canada Ltd	1,800
Kucera Co Inc, C E	19,098
Kucera, P	1,000
Kuddle Korner	3,333
Kuiper Beef Farm	9,363
Kukura Holding Ltd	1,760
Kulleet Bay Flames	1,130
Kulleet Bay Water Sports Committee	1,200
Kumsheen Raft Adventures Ltd	4,410
Kuntz, G	675
Kuntz, V	2,229
Kurac Enterprises Ltd	686
Kuno, G G, Dr	527
Kurjata, W	2,411
Kuro Management Services	926
Kurts Lock & Safe	733
Kurtz Trucking, R	5,224
Kusawa Contracting Ltd	103,909
Kushnir, A	520
Kut, N	6,517
Kuta & Mabley	1,019
Kutchens Trailer & Reefer Repair	5,118
Kutenai Nature Investigations Ltd	3,946
Kutenai Theatre Energy Society	5,000
Kuz Koh Contracting Ltd	1,037
Kuz, G	2,077
Kuzek, D	2,159
Kuzminski & Heringa	10,897
Kvikstad, J	9,325
Kwakiutl Band Council	1,125
Kwakiutl Wa-Num-Dee Las Society	14,456
Kwakwala Preschool	3,924
Kwan, M W, Dr	860
Kwantlen College	14,541,577
Kwantlen College Child Care Society	23,561
Kwasnek, M M	5,714
Kwasnicki Trucking, C J	9,650
Kwawkewith Band Council	4,000
Kwehn, I C E	738
Kwiatkowski, F	640
Kwik Tractor & Water Service	676
Kwikasair Express	1,338
Kwiki Courier Ltd	894
Kye Bay Improvement District	1,770
Kyle Instrument Ltd, E S	1,825
Kyle, D L	797
Kyle, J	5,702
Kyszka, D	7,665
L & A Equipment Ltd	218,444
L & D Ltd	2,619
L & E Land Developers Ltd	7,639
L & F Contracting Ltd	922
L & H Trucking	34,241
L & I Auto Service	771
L & J Fencing	4,390
L & K Lumber Ltd	2,014
L & K Sawmill	636
L & L Kocher & Sons Construction Ltd	5,820
L & L Signs Ltd	967
L & M Contracting	50,399
L & M Lumber Co Ltd	2,821
L & M Painting & Decorating Ltd	12,115
L & M Repairs (1974) Ltd	678
L & M Trucking	14,958
L & R Communications Western	10,071
L & R Cypress Trucking Ltd	16,347
L & R Excavating Ltd	600
L & T Services	541
L A N D Transport Ltd	97,275
L B Crane Rentals	8,131
L B Machine Co Ltd	13,997
L B Paving	165,702
L B W Holdings Ltd	816
L B Woodchoppers Ltd	1,653
L C Lite Control Inc	807
L D S Corporation	3,100
L G Repairs	1,380
L H B Construction	2,496
L M J Coffee Service Ltd	7,680
L P J Holdings Ltd	1,120
L R G Holdings Ltd	524
L V Daycare	4,049
L V J Construction Ltd	2,709
L V Rogers Senior Secondary School	514
L Z Trucking Ltd	17,632
La Bounty, H	14,525
La Chemise Continentale Inc	28,211
La Federation Des Franco Colombiens	21,481
La Freniere Contracting Ltd	11,044
La Portes Van & Storage Ltd	50,333
La Rosa De Matsqui	149,103

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La Troupe De La Seizieme	2,000
La Van Mackinlay	737
Labelle Supply Co Ltd	11,155
Laboratoires Aerosol Ltd	3,338
Laboratory Physicians Associates	42,860
Laboucane, F	2,478
Laboucane, L	950
Labounty, I	100,821
Labour College Of Canada	7,500
Labour Examination Board Examiner	9,345
Labrie, F	26,088
Labro Levi-Alpine Lodge	61,495
Labron Mobility Aids Ltd	17,074
Lac La Hache Food Mart	3,170
Lac La Hache Livestock Assn	21,344
Lac La Hache Stock Assn	17,598
Lac-A-Dazy Farm	700
Lacelle, H W	6,881
Lacey, F	1,096
Lachapelle, N	875
Lack, M, Dr	2,799
Lackie Holdings Ltd, C & G	1,136
Lacoursiere Logging Ltd, D	2,555
Lacroix, C	13,888
Lacroix, D	7,353
Laczina, S	9,646
Lad Construction Ltd	19,968
Ladd, J	1,000
Ladell, D	9,614
Ladner Afterschool Society	4,674
Ladner Christian School Society	55,973
Ladner Daycare	12,561
Ladner Downs	38,036
Ladner Gulf Service	1,117
Ladner Harbour Machine Shop Ltd	1,864
Ladner Private Hospital Ltd	1,138,419
Lads Sport Plaza	1,019
Lady Manhattan Of Canada	2,588
Lady Minto Gulf Islands Hospital	2,163,513
Lady Minto Homemaker Society	81,024
Ladybug Realty Ltd	1,341
Ladyman, S	1,103
Ladysmith & District Credit Union	11,489
Ladysmith & District General Hospital	1,876,238
Ladysmith Animal Hospital Ltd	880
Ladysmith Chamber Of Commerce	3,551
Ladysmith Home Decorating Centre Ltd	2,323
Ladysmith Nursery School	579
Ladysmith Warriors Hockey Club	1,100
Ladysmith Chemainus Self Help Society For The Unemployed	20,603
Lafarge Concrete Ltd	73,945
Laflamme, B	8,852
Lafleur, J O, Dr	3,426
Lafontaine, M	600
Lafrentz Road Services Ltd	1,007
Lagasse Farms	2,383
Laglace, A	679
Lagoon Day Care Centre	11,859
Lagos & Mclain Construction Ltd	510
Lahoda, D, Dr	5,378
Lahti, R	1,440
Laidlaw Waste Systems (B C) Ltd	792
Laidler Co Ltd, George F	4,507
Laine, C J	5,307
Laing Ltd, C E	751
Laing, A J A	8,615
Laird Contracting, J	2,984
Laird, J	750
Laird, W M	3,089
Lajambe Contracting	2,065
Lajeunesse, E M	9,036
Lake Auto Service Ltd	6,198
Lake Babine Band	2,000
Lake City Building Maintenance	900
Lake City Esso	2,875
Lake City Ford Sales Ltd	643,070
Lake Country Sports Equipment Ltd	1,196
Lake Cowichan & District Credit Union	1,590
Lake Cowichan Auto Supply Ltd	1,322
Lake Cowichan Consumers Cooperative Society	16,957
Lake Cowichan District Community Activity & Resource Centre Society	15,846
Lake Cowichan Home Centre Ltd	2,270
Lake Cowichan Preschool Assn	5,346
Lake Cowichan School District 66	4,920,227
Lake Excavating Ltd	91,436
Lake Hill Bakery Ltd	622
Lake Kathlyn Improvement District	731
Lake News	523
Lake Okanagan Resort	5,450

SCHEDULE OF PAYMENTS

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Lake Redi-Mix Ltd	5,405
Lake Service Garage Ltd	5,379
Lake Sewer & Water Contracting Ltd	36,514
Lake Transmissions	2,948
Lake Windermere Auto Parts Ltd	6,371
Lake Windermere Valley Echo Holdings Ltd	2,017
Lake, W L	1,387
Lakehead Farms Ltd	1,000
Lakehill Preschool	519
Lakeland Industrial Supplies Ltd	4,297
Lakeland Mills (1973) Ltd	104,794
Lakeland Stores Ltd	13,005
Lakelse Motor Hotel	5,375
Lakelse Pharmacy	8,889
Laker, J	1,100
Lakes District Air Services Ltd	67,896
Lakes District Museum Society	2,178
Lakes District Music Festival	5,000
Lakes District News	3,821
Lakeshore Animal Clinic Ltd	608
Lakeshore Esso	1,029
Lakeshore Service & Marina	2,779
Lakeside Advisory Board	1,060
Lakeside Clinical Pharmacy Ltd	444,959
Lakeside Logging	2,100
Lakeside Orchards Ltd	710
Lakeside Timber Ltd	2,550
Lakeside Vineyard Ltd	1,428
Laketown Auto Body Ltd	22,009
Laketown News	7,692
Lakeview Cartage & Contracting Ltd	9,867
Lakeview Church Day Care Centre	39,289
Lakeview Hotel Ltd	25,608
Lakeview Irrigation District	37,210
Lakeview Memorial Gardens	571
Lakeview Motel	1,878
Lakeview Service	888
Lakewood Christian Day Care Centre	4,620
Lakewood Dental Group	1,317
Lakewood Electric Ltd	17,877
Lakewood Funeral Home Ltd	15,434
Lakewood Rest Home	77,915
Laliberte, M, Dr	820
Lall, E	5,415
Lally Farms	2,983
Laluwissin-McIllivary Irrigation Project	132,000
Lam, C C	553
Lam, E	2,964
Lamarche, J	3,102
Lamb, K & D	12,264
Lamb Contracting, Tom	13,405
Lamb/Cargate Industries Ltd	2,000
Lamb, J	3,305
Lambe, W G A	878
Lamberg, G	17,417
Lambert Inc, Alfred	16,716
Lambert Lepage Labbe Inc	3,258
Lambert-Kipp Pharmacy Ltd	83,721
Lambert, C	12,968
Lamberton, W	650
Lambertus, W	1,955
Lambie, J	1,000
Lamboo, B	9,121
Lambrecht Properties Ltd	525
Lambroughton, D	1,200
Lammerts, W G	13,714
Lamont, H W, Dr	7,555
Lamont, J R	1,265
Lamont, T	1,078
Lamotte Logging, M	8,119
Lamp Lighter, The	536
Lancaster, C J	1,000
Lancaster, J	597
Lancer Of Canada Ltd	18,456
Lancour, R	709
Land Sense Ltd	24,033
Land Tax Deferment Act	2,510,118
Landin, J	509
Landon Ford Enterprise Ltd	2,410
Landon Motors Ltd, Dave	1,761
Landon, G	857
Landry Enterprises Ltd	1,588
Landymore, A	1,012
Lane Motel	4,519
Lane, J	520
Lanewood Galleries	1,613
Lang-Hodge Mink Ltd	1,100
Lang, C	640
Lang, F A	32,607
Lang, L A	5,882
Lang, W J, Dr	1,085

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Langara Pharmacy Ltd	115,262
Langdale, M	500
Langdon Ltd, Ray	204,930
Lange Home, G	3,628
Lange, G, Mrs	30,391
Langfab Fabricators Ltd	53,262
Langford Building Supply Ltd & Hardware	8,568
Langford Electronics Ltd	800
Langford Fire Protection District	496,775
Langford Firemens Assn	2,830
Langford Poultry Farm Ltd	920
Langford Tool & Equipment Rental Ltd	2,178
Langford, J	596
Langham Cultural Society	15,679
Langis Transport Ltd	5,362
Langley Adult Day Care Centre	73,742
Langley Advance Publishing Co Ltd, The	721
Langley Arts Council	7,280
Langley Association For The Handicapped	105,824
Langley By-Water Sales Ltd	2,673
Langley Centennial Museum & National Exhibition Centre	23,500
Langley Chamber Of Commerce	7,591
Langley Christian School Society	93,576
Langley Chrysler	10,180
Langley City Parks & Recreation	568
Langley Community Music School	28,334
Langley Community Services	239,139
Langley Family Services Association	47,042
Langley Field Naturalists, The	1,800
Langley Fire & Safety Supply Ltd	1,880
Langley Freight Lines Ltd	30,432
Langley Homemaker Service Society	548,614
Langley Honda Cars	1,185
Langley Hotel	1,111
Langley Lions Senior Citizens Housing Society	220,442
Langley Memorial Hospital	14,355,426
Langley Optical Ltd	3,117
Langley Peat North Ltd	198,915
Langley Photofinishing	711
Langley Roofing & Supplies Ltd	15,477
Langley School District 35	38,507,710
Langley Secretarial Services	10,100
Langley Special Care Home Society	1,959,062
Langley Special Needs Preschool	63,655
Langley Township Parks & Recreation Commission	1,500
Langley Travel Service Ltd	5,821
Langley, M	1,733
Langley, R M	809
Lan mann Ltd, Uno	2,968
Langridge Logging Ltd	3,465
Lan s Auto Glass Ltd	2,344
Lan side Distributing Ltd	1,147
Lan ton Trucking Ltd, Glen	29,666
Lan ton Trucking, C	22,086
Lan ton Trucking, F	5,161
Langwood Electric Ltd	688
Langwood Farms Ltd	1,720
Lanier Business Products Canada Inc	41,851
Lanpar	13,152
Lansdowne Datsun Ltd	3,364
Lansdowne Day Care Centre	32,894
Lansdowne Grove Daycare	8,588
Lansdowne Grove Nursery	960
Lansdowne Junior Secondary School	1,284
Lansdowne Livestock Ltd	1,320
Lansdowne Pontiac Buick Gmc Ltd	152,516
Lansdowne Preschool	2,192
Lansel, T	37,404
Lantern Lighting Ltd	1,145
Lantzville Community Assn	700
Lantzville Improvement District	90,575
Lantzville Parks & Recreation Commission	4,000
Lanyon, S	8,439
Lapham Sales, L	29,491
Larche Greater Vancouver	640
Larche Victoria	9,413
Laredo Charters Ltd	26,741
Laren House Society	14,370
Large Clinic	699
Large Enterprises Ltd, Phil	1,452
Large Memorial Hospital, R W	780,789
Large Ranching	23,996
Largo, S E	700
Lariviere Trucking	5,472
Lark Consultants International Inc	5,500

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Lark Motors Ltd	14,697
Larken Bee Farms Ltd	864
Larkin Contracting Ltd	45,848
Larkins Automotive Corp	646
Larock, M D	136,581
Laronge Realty Ltd	720
Larrys Contracting	17,837
Larrys Heavy Hauling Ltd	1,828
Larrys Radiator Ltd	1,193
Larrys Service (1975) Ltd	6,988
Larrys Top Soil Sand & Gravel	4,798
Larsen Bros Tire Centre Ltd	2,364
Larsen, A	718
Larsen, A A, Dr	1,066
Larsen, D	6,300
Larsen, F A	6,449
Larsen, H	940
Larsen, M J	2,415
Larson Enterprise	14,264
Larson Smith & Henderson	7,721
Larson, A	1,750
Larson, D	1,019
Larson, K A	2,500
Larter, S	4,094
Lasa Travel Service Ltd	686
Laserdyne Corp	3,048
Lassam, D	1,623
Lasser Ranches	1,023
Lastapas Restaurant	788
Laszlo Huszak General Masonry Ltd	1,200
Latch Key Esquimalt After School Daycare	13,631
Latell, S	8,409
Later Chemicals Ltd	15,695
Latham Ltd, Gordon	1,866
Latham, D	9,059
Latham, G	1,830
Lathrop & Gibson	19,529
Latimer Ltd	4,039
Latoplast Ltd	2,029
Lau, F	976
Lauder, K	560
Laughton, J I	4,321
Laurdon Industries Inc	6,090
Laurel Enterprises	8,000
Laurel House Society	591,073
Laurel Lodge	124,838
Laurel Meat Packers Ltd	34,067
Laurel Point Inn	14,567
Laurel Prescriptions	67,204
Laurel Springs Ranch Ltd	24,967
Laurel Street Bridge Tiny Tots Daycare	17,853
Laurence Hope Farm	1,320
Laurent Ltd, Christine	805
Laurie, T B	1,000
Laurente, M P	1,727
Laurier Court	186,688
Lauries Paint Shop Ltd	2,771
Lauries Tune Up Centre Ltd	506
Laurin, L	37,620
Lauronike Industries Ltd	530
Laut, J	7,100
Lautard, E	2,300
Lautens, T	43,955
Lauzon Construction, George	1,004
Lavelle, P A, Dr	50,020
Laventhol & Horwath	7,163
Laver, E, Dr	550
Lavers Department Stores Ltd	2,840
Lavigne, L	46,530
Lavington Auto Repairs Ltd	1,100
Lavington Community Hall Society	919
Lavington Planer Mill Ltd	6,275
Laviolette Boarding Home	55,049
Lavoie Ltd, R A	690
Lavoie, L	19,213
Law, D & R	26,266
Law Library Foundation	888
Law Reform Commission Of B C	14,590
Law Society Of Alberta, The	2,101
Law Society Of B C, The	4,365
Law Trailer Towing, Neil	5,670
Law, A C H, Dr	1,652
Law, C S, Dr	586
Law, D E	98,213
Law, J	4,566
Law, S	574
Law, V R	718
Lawrence & Shaw	68,936
Lawrence & Sons Ltd, Bill	12,400
Lawrence Meat Packing Co Ltd	11,522
Lawrence Motors Ltd, S	1,560

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Lawrence Trucking Ltd, Don	1,290
Lawrence Trucking, D H	825
Lawrence-Campbell, R	10,415
Lawrence, G	4,056
Lawrence, J	537
Lawrence, M	1,050
Lawrence, R T	2,025
Lawrence, T	1,470
Lawrences Automotive	711
Lawricks Gulf Service	3,172
Lawrie Refrigeration Service & Sales, B	1,480
Laws, Q C M	2,427
Lawson & Krag	2,273
Lawson Business Forms B C	145,149
Lawson Graphics Pacific Ltd	914,499
Lawson Lundell Lawson & Mcintosh	366,662
Lawson Oates On Broadway (1978) Ltd	6,529
Lawson Travel (B C) Ltd, P	91,051
Lawson, B M	4,176
Lawson, P	983
Lawsons Tiffany Glass Ltd	900
Laxton Pidgeon	11,385
Laxton Pidgeon & Co In Trust	3,500
Lay, A	600
Lay, D W	4,883
Lay, R J	2,025
Laycock, J	570
Laye, R, Dr	11,182
Layne, G C	1,370
Laza & Tyee Farms Ltd	1,120
Lazare, S A	2,373
Lazelle Preschool	11,600
Lazenby, J D	1,755
Lazerte Mcvea Shook & Bishop	22,672
Lazerte, S L	1,525
Lazo & Tyee Farms Ltd	2,205
Lazy Daze Motel & Marina	752
Lazy E Ranch	640
Lazzarin & Associates, Jay	1,421
LCH Contracting Ltd	3,169
Le Beau Bros	13,118
Le Blanc Bros Logging Ltd	522
Le Clerc Bros Contracting Ltd	25,844
Le Cras, W	906
Le Jeune Lodge	3,139
Le Jeune Senior Citizens Housing Society	502,722
Le Lievre Et La Tortue Preschool	594
Le Ministre Des Finances Du Quebec	867
Le Montagnais Place Des Congress	5,256
Le Parc Restaurant	1,818
Le Petit Prince Nursery School	1,013
Le Roy, M	16,852
Lea & Associates Ltd, N D	291,870
Lea Farms, Serena	1,640
Lea, G W, Dr	770
Leach Machine Works Ltd	899
Leach, D	750
Leach, J	567
Leachs Tire (Chetwynd) Ltd	3,394
Leachs Tire (Dawson Creek) Ltd	5,489
Leachs Tire (Fort St John) Ltd	13,434
Leachs Tire & Battery (Fort Nelson) Ltd	3,928
Leader Broadcast Systems Inc	504
Leader Fan Industries Ltd	611
Leader Sales	947
Leahy, F & Chepesiuk, J	4,470
Leakey Logging Ltd, A W	4,223
Leakey, J E	1,793
Leaman, J G	1,336
Lear U-Drive	3,498
Learning Place, The	1,213
Learning Systems International Ltd	18,181
Learning Tree Day Care	28,315
Learning Tree Nursery School	2,275
Learoyd Energy Services Ltd	11,339
Leask Contracting	4,585
Leather Specialties	4,357
Leather Workshop, The	1,740
Leavey Excavating Ltd	95,060
Lebar Fabrics Inc	3,205
Lebeau, G	4,010
Lebedovich, P E	1,698
Leblanc Excavating Ltd	17,504
Leblanc, E R	1,921
Leblanc, L	1,050
Lebrun Repair & Enterprises Ltd	15,064
Leckie Ltd, C P	1,378
Lecky Paper Ltd	535,276
Lecky, N J M	2,425
Leclair, P	615
Leclerc Farm	960
Leco Instruments Ltd	7,724
Lecole Bilingue	596
Lecour, S	981
Ledahl, J	12,100
Lederer, F	1,096
Ledrew, L	14,214
Leduc Paving Ltd	1,665,359
Leduc, C	733
Lee & Associates Ltd, F	2,000
Lee, G & J	75,348
Lee Architect, James W	640
Lee Co Ltd, T K	723
Lee Creek Holdings Ltd	34,508
Lee Creek Land Development & Investments Ltd	4,250
Lee Ltd, D L	7,791
Lee Motors Ltd, G S	9,893
Lee Trucking	2,992
Lee Valley Tools Ltd	809
Lee, A	23,286
Lee, A H J	22,183
Lee, B	888
Lee, D G	1,750
Lee, D L	3,810
Lee, F B W, Dr	1,404
Lee, G N	1,300
Lee, H C, Dr	1,173
Lee, J	901
Lee, J	721
Lee, J D	506
Lee, J D	1,222
Lee, J L	1,160
Lee, L	4,532
Lee, M A	7,306
Lee, N	3,580
Lee, R N G, Dr	53,588
Lee, S	6,961
Lee, W H	3,800
Lee, W W	1,000
Lee, W, Dr	68,887
Leech, D	730
Leedham Walker & Co	24,807
Leeming, J	1,900
Lees Auto-Haus Ltd	975
Lees Automatic Transmission Ltd	4,013
Lees Automotive	718
Lees Backhoe Service	36,536
Lees Coin & Stamps Ltd	1,060
Lees Corner Services	1,118
Lees General Store	1,360
Lees Pharmacy	63,929
Leeshore Resorts (1978) Ltd	8,596
Leeson, R	18,340
Lefcoe Adult Training Centre, Lillian	23,322
Lefebvre, D	1,220
Lefebvre, S	6,969
Leflufy Boarding Home	59,582
Leflufy Enterprises Ltd	90,922
Leflufy, M	10,712
Legal Aid Society Of B C	602,814
Legal Audio Services Canada Ltd	600
Legal Services—Civil	1,349,874
Legal Services-Criminal	3,640,273
Legal Services Society Of B C	3,302,553
Legare, C & J	734
Legault Ltd, Lucien	55,150
Leggatt, S M	1,956
Leggett & Associates, S R	18,222
Leghorn, J	37,302
Legislative Dining Room Account	58,504
Legrand Associates	22,796
Lehman, E	1,011
Lehman, J	750
Lehmans Moving Ltd	4,649
Lehoux, B	1,349
Lehr, L M	1,097
Lehtos Glass	641
Lehuquet, J R, Dr	19,578
Leigh Automotive Ltd	589
Leigh Square Pharmacy Ltd	108,335
Leigh, E M	1,160
Leighland, P	1,768
Leighton & Associates Ltd, Bob	254,339
Leighton Contracting Ltd, H	7,755
Leighton Ford Prince George Crusade	820
Leighton-Stephens, D	1,400
Leighton, B N	14,672
Leighton, D	2,325
Leisen Motors Ltd	4,201
Leisure Lids Ltd	4,222
Leisure Time Sales	1,380
Leitch, J N	1,054
Leiter, A	7,950
Leith & Dyke Ltd	10,667
Leitner, D	2,401
Leko Pre Cast Ltd	137,429
Lemire, L	849
Lemire, R	4,473
Lemky, L	9,744
Lemon Creek Lodge	700
Lemon, E	3,280
Lemp, D	932
Len W Wood Elementary School	1,110
Lenard Enterprises Ltd	1,067
Lenardon, T	992
Lenbrook Industries Ltd	10,077
Lenko Logging	3,710
Lenko, S	1,777
Lennert, R	520
Lenney, J	2,850
Lennox, V	17,985
Leno-Whimster Printing Ltd	2,485
Lens & Shutter Cameras Ltd	57,624
Lens & Shutter Industrial Sales	6,787
Lens Electric Ltd	2,506
Lens Lift Truck Delivery Ltd	2,059
Lens Trailer Towing Ltd	17,806
Lens Wheel Alignment	1,228
Lens Wood Products	2,402
Lentia Enterprises Ltd	1,300
Lenwood Lumber Ltd	26,500
Leon, A	2,051
Leonard, G	11,323
Leonard, W	1,102
Leong-Sit, K S, Dr	2,662
Leong, L A, Dr	12,729
Leonie Estates Inc	6,770
Leos Camera Supply Ltd	6,797
Leos Power Tool Repair	609
Lepage Commercial Real Estate Services	2,200
Lepage Western Ltd, A E	1,700
Lepine, R E	8,286
Lepp, V A, Dr	1,379
Lequesne, A E	600
Lercher, B A	9,141
Lereverend, K	2,025
Lerman, S L	555
Leroux, J A, Dr	3,915
Leroux, P M	934
Les Alignment & Brake Service	4,651
Les Editions F M Compilations	660
Les Editions Francaises Inc	2,012
Les Editions H R W Ltee	986
Les Gradall Service Ltd	139,542
Lesage Trucking Ltd, J G	4,494
Lesberg, T L	8,918
Leslie Forest Products Ltd	3,973
Leslie Wright & Rolfe Ltd	95,561
Leslie, J	12,263
Leslie, L, Dr	1,680
Lesowski, G	550
Lester B Pearson College Of The Pacific	69,982
Leszczuk, J	12,421
Letarte, R	75,365
Letco Ltd	12,872
Lethbridge Iron Works Co Ltd	45,499
Lethbridge Rehabilitation Home	12,963
Letour, G	1,539
Letourneau, J	1,000
Letter Box, The	3,360
Leung Grocery Ltd	697
Leung, H G	1,034
Leung, M M	2,445
Leupold & Stevens Inc	10,037
Levang, J	1,035
Levelton & Associates Ltd, B H	9,235
Levenick, K	1,038
Levenson, R J	42,786
Lever Detergents Ltd	17,055
Leverman & Watt	14,012
Levesque Construction Ltd	106,648
Levesque Day Care, I	552
Levesque Enterprises Ltd	755
Levesque, J	14,064
Levey & Glasner	3,721
Levi, N	2,677
Levick Enterprises Ltd	142,877
Levins R V Sales Ltd	1,503
Levinson Architects & Planners	5,221
Levitt-Safety Ltd	48,021
Lew, H H	1,334
Lew, M	1,350
Lewin, R	739

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Lewinski, B	1,371
Lewis Construction	860
Lewis Contracting, D	3,876
Lewis Fuels Ltd, J	1,387
Lewis Low Cost Ltd	1,000
Lewis Trucking & Bulldozing, T	1,259
Lewis Trucking, Rod	1,128
Lewis, B	6,885
Lewis, D	798
Lewis, F	767
Lewis, J	10,704
Lewis, J K, Dr	1,298
Lewis, K	1,000
Lewis, L S	700
Lewis, M R	2,506
Lewis, R	2,717
Lewis, R J	1,768
Lewis, T	2,491
Lewiscraft	2,330
Lewmore Consulting Ltd	20,955
Ley, R G	24,838
Leyland, J	2,099
Lheureux Trucking, A	35,934
Lheureux, A	18,708
Li & Lee Investment Corp	1,038
Li-Cor Ltd	2,766
Li, K C	53,279
Liang, N G	703
Liard Air Ltd	1,483
Liard Investments Ltd	1,493
Libby Blair Moss & Beirne	66,118
Libbys Dundarave Pharmacy	48,351
Liberty Belle Accessories Ltd	3,356
Liberty, W	28,872
Libra Signs	1,644
Lidder, Major	1,050
Lidder, P S	1,200
Lids Reforestation	3,350
Lidston, C	4,430
Lidstone, R	2,327
Lieber, M	1,000
Liebgott Bakeries Ltd	1,040
Lien, C	2,577
Lifeline Society	318,263
Lifestream Natural Foods Ltd	3,428
Liftair International Ltd	6,561
Liggatt, B & T	17,180
Light Impressions Corp	1,355
Lightfoot, T	505
Lighthouse Country Business Assn	3,770
Lighthouse Family Care Home	6,638
Lighthouse Industries Ltd	2,657
Lights Travel Service Ltd	1,784
Lignum Ltd	13,407
Lignum Sales Ltd	41,522
Liimattas Sawmill & Construction Co Ltd, G	747
Likely Reforestation	13,555
Lillemagi J & L Contracting, J	16,344
Lillick Mchose & Charles	3,992
Lillico, D C	1,216
Lilliput Daycare Society	17,894
Lillooet Auto & Industrial Supplies Ltd	2,109
Lillooet Camelsfoot TV Assn	65,000
Lillooet District Historical Society	2,791
Lillooet District Hospital	1,436,380
Lillooet District Rod & Gun Club	5,000
Lillooet Friendship Centre	15,146
Lillooet Funeral Home	7,214
Lillooet Homemakers Service	67,839
Lillooet Intercare Society	279,985
Lillooet Lake Rodeo	9,000
Lillooet Lawn Bowling Club	1,000
Lillooet School District 29	3,655,184
Lillooet Secondary School	2,034
Lillooet Secondary School Student Society	4,908
Lillooet Trail Plunket Society	14,465
Lillooet Ventures Ltd	8,000
Lillooet Village Market	1,453
Lillooet-Cache Creek Stage Lines Ltd	996
Lillos, N M	3,820
Lilly Canada Inc, Eli	12,234
Lilly Dale Excavating Ltd	10,256
Lilly Electric, Garth	2,137
Lim Ltd, Harvey	4,395
Limbrant Holsteins Farm Ltd	704
Lin-Lar Leasing Ltd	856
Lincoln Electric Co Canada Ltd	689
Lincoln Industries	1,520
Lincoln Leasing Ltd	9,895
Lincoln Steel Products Ltd	99,341

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Lincoln, F	1,430
Lind & Sons Ltd, R A	11,584
Linda Of Cawston	511
Linda Vista Motel	1,575
Lindaas, L M	1,050
Lindahl, R	1,063
Lindall, R	638
Linde, W C	7,870
Linden Lodge	308,764
Linden Towers Rest Home	60,582
Linden Welding & Fabricating Ltd	517
Lindenberg, D	3,050
Lindsay Kenney	3,825
Lindsay Ltd, H C	1,502
Lindsay Miller	6,386
Lindsay Models & Design Consultants Ltd	8,432
Lindsay, D	1,000
Lindsay, F	14,770
Lindsay, T	16,068
Lindsay, W A	2,185
Lindsays Cartage & Storage (1973) Ltd	134,789
Lindsays Gift & Stationery	692
Lindsey, J	16,320
Lindstrom, D	1,075
Lindstrom, O A	1,503
Linea Consulting Ltd	2,830
Lineham Logging Ltd	34,118
Lines Law Office	580
Linfield, P	1,000
Ling, R	1,000
Lingard Pharmacy Ltd	79,330
Link & Pin Logging Museum & Iron Totem Crafts	1,130
Link Communications Ltd	899
Linlar Leasing	1,661
Linley, M F K	608
Linlih Rest Home	91,315
Linnell, M	10,912
Linotype Canada	3,738
Linzey, W E B	7,571
Lions Bay Library	3,317
Lions Club Empress-Victoria	11,044
Lions Club Of Comox Valley	4,788
Lions Club Of Courtenay	6,622
Lions Club Of Houston	5,644
Lions Club Of Hudson Hope	4,932
Lions Club Of Lake Windermere	9,221
Lions Club Of Langley	15,089
Lions Club Of North Surrey	10,215
Lions Club Of Pender Island	618
Lions Club Of Port Edward	16,153
Lions Club Of Quesnel	18,370
Lions Club Of Semiahmoo	19,112
Lions Club Of Valemount	3,715
Lions Foster Home Society	16,623
Lions Gate Dry Cleaners Ltd	1,108
Lions Gate Fisheries Ltd	3,787
Lions Gate Hospital	42,264,128
Lions Gate Plymouth Chrysler	5,510
Lions Paraplegic Lodge	28,177
Lipke, W	1,255
Lipscomb, M	891
Lipsett, A	1,316
Lipton Ltd, T J	20,729
Liquid Carbonic Inc	2,539
Lirette, L	2,892
Lis Equipment & Tool Rentals Ltd	24,659
Liscar Enterprises Ltd	1,480
Lisson & Thomson	13,267
Lister & Associates Ltd, D B	13,773
Lister Bolt & Chain Ltd	87,768
Lister, D R	724
Lister, M	13,813
Listner Engineering	7,723
Listo Products Ltd	19,090
Liston Trucking Ltd	4,732
Literary Storefront, The	9,500
Little Aud Trucking	4,056
Little Bluejay Contracting Co Ltd	1,237
Little Brick Schoolhouse	36,207
Little Chief Refinishing	658
Little Children Christian Nursery School	1,253
Little City Services Ltd	502
Little Claredon House Enterprises Ltd	87,435
Little Fawn Day Care Centre	13,936
Little Fawn Group Daycare	19,361
Little Friends Preschool	5,506
Little Giant Enterprises Ltd	1,284
Little Giant Mfg Ltd	1,000
Little Giant Tree Planters Ltd	84,210

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Little Mountain Day Care Centre	55,982
Little Mountain Neighbourhood House Day Care Centre	1,288
Little Mountain Neighbourhood House Child Development Centre	13,995
Little Mountain Neighbourhood House Society	265,705
Little Mountain Secretarial Service	31,630
Little Mountain Trucking	3,797
Little Oliver Contracting Ltd	61,767
Little Olys Coffee Service Ltd	7,199
Little People	1,030
Little People Nursery School	24,136
Little Peoples Daycare	7,356
Little Peoples Place Day Care Centre	726
Little Pine Logging Ltd	1,200
Little Pixie Nursery School	1,096
Little Qualicum Wormens Institute	550
Little Rascals Daycare	18,683
Little Rick Trucking	5,778
Little River Excavating Ltd	30,553
Little River Marina Ltd	4,279
Little River Shake & Shingle Co Ltd	1,272
Little Spot Restaurant	25,047
Little Triumphs Pre-School	3,296
Little Tune Auto Services Ltd	840
Little-People Day Care 1-11	7,568
Little, A	700
Little, D H	2,881
Little, E E	72,696
Little, G	6,313
Little, G B	8,977
Little, W L	6,496
Littler Floors	2,267
Littler, A E	854
Littlewood, N	2,331
Litzenberger, H	1,272
Liversidge, T W	1,023
Livestock Markets Association Of Canada	675
Living Is For Everyone Resources Center Society	8,158
Livingston Produce Co	25,992
Livingstone Towing & Recovery Ltd	533
Livingstone, M W	864
Lizotte, M	1,300
Llamedos Farms Ltd	1,500
Lloyd & Sons Building Maintenance Ltd	1,499
Lloyd Controls Ltd	2,137
Lloyd Creek Ranches Ltd	1,587
Lloyd Machinery Ltd	783
Lloyd Tate & Associates Ltd	5,001
Lloyd-El Ceramics & Crafts Ltd	900
Lloyd, M	699
Lloyd, M V	3,531
Lloyds Aircraft	8,828
Lloyds Mobile Home Towing	2,435
Lloyds Office Supplies Ltd	1,689
Lloyds Register Of Shipping	680
Lloyds Texaco Service	1,099
Lloyds World Travel Service Of Canada Ltd	64,704
Lloydshaven Holsteins	1,493
Lo-Bid Tire Ltd	15,219
Lo-Cost Lumber	866
Lo-Cost Rent-A-Car Ltd	975
Lo-El Ladies Shop	2,906
Lo-North Investments Ltd	550
Lo-Rez Vibration Control Division	2,007
Lo, E	550
Lo, P, Dr	8,920
Loach Hobbs & Kyler	3,457
Loader, D	13,403
Loaves & Fishes Book & Church Supply	800
Lobay, G P	1,161
Lobb, S	582
Lobban, H W K	2,320
Lobel Orthopaedic Shoe Mfg	10,448
Lobol Enterprises Ltd	65,382
Local 1598 Carpenters	3,275
Local 97 Ironworkers Trade Improvement Committee	8,161
Location Sports & Charters Ltd	1,513
Loch Haven Airmotive Co	6,066
Lochhead Haggerty Engineering & Manufacturing Co	1,744
Lock & Associates Ltd, Robt	1,070
Locke, J J	6,778
Locke, J J, Dr	668
Locke, S	1,525
Lockhart Holdings Ltd	15,878

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Locks Prescription Pharmacy Ltd	347,680
Lockwood, H D	518
Lodder Farm, H	2,398
Lodder, T	1,610
Lodge Contracting Ltd	25,276
Lodge Holdings Ltd	8,376
Lodge Motor Inn	679
Loeppky, H G	31,259
Loewen, L & H	16,238
Loewen Welding & Manufacturing Ltd	1,162
Loewen, E	1,750
Loewen, H	1,575
Loewen, L	600
Loewen, L	1,575
Lofgren, C	675
Lofstrand Contract Skidding Ltd	94,387
Loftus Family Care Home	1,506
Loftus, A F	10,348
Log House Restaurant, The	1,565
Logan Lake Bakery & Deli Ltd	1,175
Logan Lake Diagnostic & Treatment Centre	60,405
Logan Lake Garden Shop	1,819
Logan Lake Medical Clinic	1,892
Logan Lake Pharmacy	3,630
Logan Spring & Suspension Ltd	933
Logan Trucking, Brian	3,570
Logan, R	751
Logan, S	800
Logans Hardware Ltd	4,939
Logans Village Meats, Don	752
Logical Innovation Consultants Ltd	1,895
Loiselle Contractors Ltd	64,891
Loiselle, D	20,560
Loiselle, R	13,433
Lollys Texaco	2,161
Loma Lumber & Hardware Ltd	11,910
Loma Residence Assn	316,364
Lomak Transport Corp	26,509
Lomett Contracting Ltd	16,720
London Drugs	1,809,431
London Hosiery Mills (1971) Ltd	5,265
London Life Insurance Co	771
London Optical Ltd	52,415
London School Of Hairdressing	1,430
London Street Daycare Centre	28,046
London Travel Offices Expenses	52,109
London, D	7,508
Lone Oak Ranch Ltd	706
Lone Prairie Livestock Assn	60,412
Lone Star Hotel	11,493
Lonergan, R M	1,550
Long Beach Arts Council	1,000
Long Beach Automotive	635
Long Beach Recreation Cooperative Assn	1,548
Long Beach Shellfish Co Ltd	600
Long Lake Nurseries Ltd	504
Long Super Drugs	52,885
Long Term Disability Plan Reserve	10,760,723
Long Trucking Ltd, Ray	8,479
Long, C F	5,950
Long, G E	19,600
Long, H R	1,508
Longacres Jersey Farms Ltd	23,650
Longland Gravel Supplies, J D	8,700
Longland Trucking Ltd, R E	2,459
Longley Electric Co Ltd	828
Longley, M	1,050
Longridge, N, Dr	1,573
Longs Service Garage, R	14,316
Longson, B	7,523
Longuskie Trucking Ltd	8,687
Longyear Canada Inc	16,927
Lonis Yarn Barn	910
Lonsdale Creek Daycare Centre	71,636
Lonsdale Out Of School Care Society	17,784
Lonsdale Pharmacy	131,725
Lonsdale Private Hospital	243,811
Lonsdale, R J	2,577
Loohuizen, A C	7,032
Looking Glass Studio	5,368
Lookout Emergency Aid Society	487,448
Looman, J, Dr	540
Loomis Air Services	12,510
Loomis Armoured Car Service Ltd	28,105
Loomis Courier Service Ltd	639,236
Loomis Messenger Service	7,753
Loomis Moving & Storage Ltd	1,551
Loomis Security Products	14,634
Loomis Trans-Canada Parcel	3,436
Loomis, B B	4,036

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Lopeter Trucking	1,049
Lopez, C	1,378
Lor-Wes Contracting Ltd	3,308
Loram Construction Ltd	37,795
Lorangerie Restaurant Ltd	755
Lorans Mobile Welding Ltd	36,282
Lord & Burnham Co Ltd	1,289
Lord Jims Lodge Ltd	1,087
Lord Kitchener Out Of School	1,095
Lord Tennyson Enterprises Ltd (Rococo)	944
Lordco Industrial & Automotive Supplies	5,955
Lordco Parts Ltd	38,769
Lorean Enterprises Inc	13,047
Lorenz & Sons Drilling & Blasting	7,030
Lorenz, M	11,920
Lorial Enterprises Ltd	800
Lorimer, J	1,648
Lorne Refrigeration (1978) Ltd	3,783
Lornex Mining Corp Ltd	36,880
Lornie & Lynch	5,102
Lortie Co Ltd, J E	2,767
Lortie, J	531
Lorway Logging Ltd	1,209
Los Angeles Times	558
Los Ninos Room	15,262
Loss Creek Logging Ltd	2,048
Lothammer Enterprises Ltd	2,150
Lott, D G	2,347
Lott, J W	890
Lott, R	7,058
Lott, S	5,744
Lotties Ladies Wear	1,512
Lotus Hotel	8,302
Lou-Dan Day Care Centre	2,972
Loucks, D R & M H	1,207
Louden, R	688
Lough, G F	4,225
Lougheed Farm	1,806
Lougheed Optical	9,589
Lougheed Properties Ltd	1,788
Lougheed Texaco	9,353
Lougheed Tire Sales & Service Ltd	8,917
Lougheed Trucking Ltd, Dave	13,433
Louie Co Ltd, H Y	366,807
Louie, A	788
Louie, B	577
Louie, D F, Dr	43,778
Louie, R	700
Louis Brier Hospital	1,587,179
Louis Creek Contracting Ltd	52,480
Louis, C L	700
Louis, C P	20,000
Louis, C R	700
Louis, S D	700
Lous Lawnmower Service	664
Lous Rent-All Service Ltd	8,011
Lous Services	2,800
Lousenberg, R	2,400
Love Electric (1976) Ltd	1,268
Love, R R	8,298
Lovell Logging Ltd	15,481
Lovering, K	694
Loveseth Ltd	5,959
Loving Home Care Homemaker Agency	7,790
Low Cost Gear & Sprocket Ltd	1,910
Low Cost Optical	6,745
Low, R R	31,649
Lowan, J	2,780
Lowe-Martin Co Inc	1,966
Lowe, A	5,229
Lowe, A A, Dr	4,548
Lowe, C B	818
Lowe, J	1,200
Lowe, P S	35,674
Lowe, V	700
Lower Fraser Valley Cerebral Palsy Assn	1,113,057
Lower Fraser Valley Exhibition Assn	693
Lower Fraser Valley Habiliation & Vocational Society For Retarded Persons	393,657
Lower Kootenay Indian Band	2,609
Lower Liard River Lodge Ltd	8,807
Lower Mainland Community Housing Registry Society	5,600
Lower Mainland Parent & Child Therapy Society	3,199
Lower Mainland Society For Rehabilitation Residences	68,506
Lower Mainland Society For Residences For The Physically Handicapped	1,478
Lower Mainland St Leonards Society	912,586

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Lower Mainland Wildlife Assn	2,628
Lower Mainland Wildlife Rescue Assn	6,131
Lower Nicola Backhoe Service	1,079
Lower Nicola Community Assn	9,000
Lower Nicola Waterworks Improvement District	4,753
Lower Post Elementary School	3,000
Lower Similkameen Community Services Society	1,440
Lower Similkameen Indian Band	5,578
Lower Similkameen River Dyking	287,797
Lowes Agencies Ltd	2,492
Lowes Resort-Motel	1,271
Lowry Distributors (1974) Ltd	2,121
Loxton, D	1,466
Loyal Furniture	1,511
Loyal Protestant Assn	151,374
Loyst, C C	3,415
Lubel Industries Regd	1,720
Lubiks Restaurant	6,473
Lucas Electric Ltd	7,629
Lucas Industries Canada Ltd	18,632
Lucas Ltd, C W	34,880
Lucas, M	23,618
Lucerne Motel (1975) Ltd	874
Luchak, L	8,553
Luchenko, M	34,726
Lucht & Larson Crane Enterprises Ltd.	1,115
Luciano Fabiano Daycare	22,155
Luckey Laboratories Inc	1,463
Luckey, P	1,816
Lucky Dollar Food Stores	5,175
Lucky Louie Boat Rentals Ltd	2,390
Lucky Printers & Stationers Ltd	1,375
Lucky Strike Motor Inn	784
Lucky Values	953
Lucky, R	1,240
Ludgate, R J	61,273
Ludlow, B	3,277
Ludlum Measurements Inc	1,644
Ludwig, R C	13,454
Luff & Martin In Trust	5,365
Luff, B D	732
Lukas, J	1,737
Luke, E, Dr	76,749
Lukenbill, G	1,339
Lukes, J	1,185
Lukey, P	16,210
Lukie Bros Holdings Ltd	2,266
Lulu, W M	1,612
Lulua, W	7,500
Lum, K D, Dr	4,251
Lum, V J, Dr	3,634
Lumber City Sales Ltd	702
Lumberland	30,015
Lumberyard, The	45,814
Lumby Chamber Of Commerce	1,464
Lumby Power Equipment	545
Lumby Review	2,887
Lumby Shell Service	762
Lumley, G F	15,304
Lumsden Excavating, Jim	4,030
Lumsden, R S	4,580
Lund Marine Ltd	2,959
Lund Waterworks District	660
Lund, J A	911
Lundberg, R A	12,850
Lundgren Trucking, N E	2,678
Lundia Of Calgary Ltd	11,767
Lundie, S M	582
Lundstrom, J & A	2,951
Lung Fung Restaurant	745
Lunzmann, L M	2,286
Lupton, A J	3,077
Luscombe Welding	10,903
Luszcz, T	1,415
Luteyn & Sons Disposal Service Ltd, C	16,307
Luther Court Society	798,071
Luther Home For Youth	14,662
Luttrell, K C S	2,289
Luttrell, K S S, Dr	817
Lutz Auto Body	573
Lux Cleaners	858
Luzod, E R, Dr	867
Lybbert, M	3,595
Lycett Leasing Co Ltd	901
Lydon, P R, Dr	7,159
Lyle, K	2,610
Lyles Bobcat Service	6,703
Lyles Contracting Co Ltd	2,025
Lyles Trucking	3,699
Lyn Motel Ltd, R	938

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Lyn-Car Construction Ltd	4,908
Lynch Trucking Local Division Ltd	627
Lynch, A	1,286
Lynch, J M	12,571
Lynco Canada Ltd	5,042
Lyndon Enterprises Ltd	1,584
Lyne Creek Charalais Ranch	880
Lynmar Lumber Sales	54,517
Lynn Alternative Secondary School, Keith	165,527
Lynn Buckets Ltd	1,598
Lynn Daycare, Grace	18,825
Lynn Valley After School Day Care	5,146
Lynn Valley Cycles Ltd	1,301
Lynn Valley Lions Club	2,333
Lynn Valley Lodge	530,340
Lynn Valley School Of Dancing	525
Lynn Valley Trucking & Disposal Ltd	34,403
Lynn, D A	887
Lynndale Lodge	85,977
Lynnmour Out Of School Care Society	4,300
Lynnwood Inn Softball Team	554
Lynx Brand Fence Products Ltd	65,839
Lynx Creek Contracting	23,514
Lyon Creek Contracting Ltd	6,192
Lyon Logging Ltd, Glen	5,247
Lyon Trucking Service, A M	4,849
Lyon, M	2,829
Lyons Excavating, Lloyd	6,230
Lyons Trucking, Vernon	6,506
Lyons, J A K	1,200
Lyster, D	619
Lyster, K	635
Lyster, W L	2,302
Lytile Peoples Place	7,016
Lytton Chamber Of Commerce	3,620
Lytton Hotel	688
Lytton Junction Gas Service	1,916
Lytton Ranch, D	1,200
Lytton Recreation Commission	1,424
Lytton Supplies Ltd	6,189
Lytton, D J	3,675
M & A Timber Co Ltd	8,354
M & B Custom Metal Services Ltd	818
M & C Contracting	11,009
M & G Electric	1,480
M & H Machinery & Iron Works Ltd	3,156
M & K Post Pounding	2,150
M & L Excavating Ltd	23,371
M & L Testing Equipment Co Ltd	36,548
M & L Trucking	5,223
M & M Construction	9,001
M & M Distributors	3,161
M & M Glass Ltd	10,288
M & M Supply	584
M & M Trucking	509
M & N Apartments	600
M & N Excavating Ltd	18,287
M & N Trucking & Contracting Ltd	1,676
M & O Trucking Ltd	3,323
M & P Mercury Sales Ltd	1,431
M & T Contracting	3,903
M & T Equipment Rentals Ltd	23,200
M & T Fabricators Ltd	7,998
M A P Automotive & R V Enterprises Ltd	1,541
M A P Construction Ltd	59,746
M B P Enterprise Ltd	850
M C Enterprises Ltd	15,725
M C Ground Handling & Expediting Ltd	7,562
M C I Industries Ltd	729
M C M Investments	530
M E C C	32,697
M E Mobile Tire Service	15,789
M F A Marketing	1,415
M F Air Services Ltd	83,365
M G Bar Ranch	639
M G Maintenance & Janitorial Services Ltd	508
M G Vision Care Inc	8,424
M H Auto Air	1,040
M H F Enterprises Ltd	1,783
M H Feeds Inc	12,909
M H Magneto Hydraulics Inc	10,802
M H P Uniforms Inc	35,035
M H S Distributors Ltd	587
M I & B/Maynard Scientific	517
M I C Co	707
M I M Management Centre	1,805
M I R Publication Society	2,252
M J Service	11,532
M J Systems	600
M K O Ambulance & Crane Truck Service Ltd	1,700
M L & B Logging Ltd	3,419
M L A Constituency Fees	163,941
M L A Superannuation Fund	690,201
M L D Construction Ltd	2,346
M M C Video One Canada Ltd	1,020
M M Falling Contracting Ltd	21,938
M M P	882
M P S Distributors	546
M R Excavating	2,409
M R O Rv Services	21,106
M R Plywoods	5,780
M R Publishing	11,940
M S A Association For The Retarded	106,471
M S A Canada Inc	43,093
M S A Halfway House Society	169,919
M S A Manor Home	232,341
M S A Motors Ltd	10,433
M S A Moving & Storage Ltd	24,150
M S C Electronics Ltd	4,420
M S E Engineering Systems Ltd	3,505
M V Bajo Point Marine Charters Ltd	527
M V Contracting	16,453
M V P Athletic Supplies Ltd	2,143
M W D Construction Co Ltd	656
M W Fabricators Ltd	8,821
M W Office Products Ltd	7,978
M W Transport & Bulldozing Services	20,651
M-B Furniture Ltd	1,126
M-5 Holdings Ltd	566
Mabel Lake Holiday Centre Ltd	1,501
Maber, E	9,174
Mabey & Johnson Ltd	170,423
Mac Signs Ltd	2,084
Macadam, D M, Dr	6,909
MacAndrew Lodge	394,008
MacArthur, A & Gamble, D	27,296
MacArthur Associates	1,868
MacArthur, A	21,324
MacArthur, D W	1,677
MacArthur, N	722
MacAulay Mccoll Mcmahon	5,891
MacAulay Nicolls Maitland & Co Ltd	625
MacAulay, E	10,331
MacAuley Associates Ltd, A	54,088
MacAuley, E J	735
MacCaferri Gabions Of Canada Ltd	11,228
MacCallum, E	5,570
MacCarthy, S P	3,015
MacCleave Day Care Centre, Elsie	42,582
MacCloud Auto Body	1,500
MacCosham Van Lines Ltd	72,856
MacDonald & Associates Ltd, H C L	1,373
MacDonald & Lumsden Ltd	32,709
MacDonald Creek Logging	4,992
MacDonald Enterprises, Irene	750
MacDonald Insurance Services Ltd	569
MacDonald Kwan & Lewis	6,773
MacDonald Kwan & Lewis In Trust	2,121
MacDonald Library Services Ltd, I	19,896
MacDonald Pharmacy	98,774
MacDonald Travel, Neil	2,348
MacDonald Trucking, Graham	22,591
MacDonald, A I	1,482
MacDonald, A J	1,300
MacDonald, B	2,200
MacDonald, C	716
MacDonald, D	1,087
MacDonald, D C	3,987
MacDonald, D P	5,979
MacDonald, F T	605
MacDonald, G	8,391
MacDonald, G	539
MacDonald, H	3,938
MacDonald, I M	750
MacDonald, J	700
MacDonald, L J	1,900
MacDonald, M	1,000
MacDonald, R	2,307
MacDonald, R	15,722
MacDonald, R	750
MacDonald, W	2,975
MacDonald, W G	512
MacDonald, W J	1,420
MacDonalds Consolidated Ltd	79,529
MacDonalds Custom Grading	7,833
MacDonalds Furniture Mart	604
MacDonalds Prescription Ltd	926,752
MacDonalds Upholstery & Draperies (1970) Ltd	1,009
Mace Corp	2,011
Macer Holdings Ltd	6,885
Macey Sound Co Ltd, Alan	5,009
Macey, J K	3,120
MacFarlane Morris Peacock Ltd	33,376
MacFarlane, P	766
MacGill Industries Co Ltd	10,297
MacGillivray & Co	97,832
MacGregor, L J	11,740
MacGregor, M	30,096
Machin, A W	9,830
Macht Farms, A & N	753
MacInnes Farms	1,320
MacIntyre, J, Dr	54,376
MacIsaac Clark & CO	15,085
MacIsaac Mining & Tunnelling Co	900
MacIsaac, J	27,388
MacIver, K A	545
Mack & Co Ltd, R	6,331
Mack Travel Ltd	951
Mack, E R	700
Mack, R J	1,293
Mack, S D	700
MacKay & Partners	1,369
MacKay & Sons Ltd, T W	1,047
MacKay, C	834
MacKay, E	900
MacKay, H	8,768
MacKay, P A, Dr	778
MacKays Funeral Services Ltd	20,202
MacKays Prescriptions Ltd	167,076
MacKays, J	835
Macken, A J	1,035
Macken, P	750
MacKenzie, D W & Cain, B A	5,148
MacKenzie & District Hospital	873,200
MacKenzie & Feimann Ltd	14,101
MacKenzie Autobody	1,421
MacKenzie Christian Academy	1,050
MacKenzie Community Arts Council	2,685
MacKenzie Community Rehabilitation Society	56,511
MacKenzie Consumers Co-Operative Assn	19,442
MacKenzie Contracting	2,024
MacKenzie Day Care Society	1,296
MacKenzie Drugs	89,606
MacKenzie Dry Cleaners	793
MacKenzie Esso Bs Oldtimers Hockey Club	539
MacKenzie Hotel, Alexander	1,488
MacKenzie Inn, Alexander, The	530
MacKenzie Lidstone	9,849
MacKenzie Mills	39,953
MacKenzie Propane Ltd	2,537
MacKenzie Public Library	10,883
MacKenzie Redi Mix Co Ltd	30,111
MacKenzie Times	752
MacKenzie Tire Ltd	2,331
MacKenzie Travel Service	16,570
MacKenzie, D	15,601
MacKenzie, D	512
MacKenzie, D D	1,439
MacKenzie, F D, Dr	1,115
MacKenzie, J	2,206
MacKenzie, J D	3,481
MacKenzie, K C	17,500
MacKenzie, P	600
MacKenzies Real Food Systems Ltd	2,275
Mackie, G L & N J	26,400
Mackie Holdings Ltd, R & M	767
Mackie Home	809,412
Mackie, A P	20,575
Mackie, C	766
Mackie, D	14,523
Mackie, R S	2,400
MacKillop, C	15,725
MacKinder Automotive Ltd	5,304
MacKinnon & Sons Trucking	37,036
MacKinnon Office Furniture Repairs, A	3,166
MacKinnon, J, Dr	3,114
MacKinnons Trucking	15,069
MacKintosh, L	2,485
Macklem Home, Caroline	149,849
Macklin, V	1,311
Mackrow, J P	8,255
MacLachlan & Sons, E & L	4,485
MacLachlan Ltd, D G	3,607
MacLachlan, T	6,917
MacLatchie, J M	839
MacLatchy, E B M	513
MacLauchlan, B	1,531
MacLean Equipment Rentals Ltd	870

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MacLean Hunter Ltd	6,632
MacLean Park Homemaker Service	48,746
MacLean Park Preschool	6,602
MacLean, B	1,050
MacLean, C	21,470
MacLean, F A	2,297
MacLean, J B	7,302
MacLean, M	6,453
MacLean, R J	636
MacLean, S C	11,559
MacLennan, W	2,056
MacLeod Ltd, Angus A	1,273
MacLeod Stedmans Inc	1,388
MacLeod Thorson Rideout	87,744
MacLeods	46,130
MacLeods Funeral Chapel Ltd	10,137
MacLures Cabs Ltd	13,279
MacMillan & Mckinnon	819
MacMillan Bloedel Building Materials Ltd	7,329
MacMillan Bloedel Industries Ltd	16,760
MacMillan Bloedel Ltd	510,258
MacMillan Bloedel Packaging Ltd	61,896
MacMillan Planetarium, H R	12,000
MacMillan, C	11,256
MacMillan, P	1,607
MacMillian, J	5,080
MacMinn Izard & Trann	1,305
MacMullen, E G	4,400
MacNair Trucking, L	19,876
MacNair, L C	15,466
MacNair, P L	8,058
MacNeil, S	3,644
MacNeill Photography, Deborah	13,036
MacNeill, G E	1,243
MacNutt Trucking, John	3,900
Maco Industries Ltd	11,766
Macoretta, M	2,375
MacPhail Hardware	991
MacPhail Photo-Graphic Associates, A D	1,917
MacPhail, J	665
MacPherson Brown Ltd	3,793
MacPherson, B	504
MacPherson, C	790
MacPherson, C, Dr	7,612
MacPherson, D L, Dr	2,507
MacPherson, G A	9,941
MacQueens Service Ltd	9,254
MacRae Montgomery & Cunningham	1,969
MacRae, J	518
Macro Division Of Kennametal Inc	1,666
Macro-Agg Sales Ltd	44,673
Macrotech Computer Products Ltd	1,525
Macs Auto Parts Ltd	17,203
Macs Heating Ltd	639
MacTavish, C L	20,805
MacTavish, J N, Dr	40,573
MacTavish, M	5,798
MacTavish, M J	563
Maczko, D	989
Maczko, F	3,840
Madawiwa Holdings Ltd	868
Madden, J & D	880
Maddock Developments	2,251
Maddock, M A	688
Maddox, W E	24,146
Madeira Marina Ltd	2,036
Madeira Park Pharmacy	39,068
Mader Communication	1,645
Madison Paving (1976) Ltd	1,540
Madison Productions, Alan	804
Madison Sales Ltd	6,266
Madison, J	514
Madore Enterprises Ltd, Ted	1,407
Madrona Exposition Centre Society	16,108
Madsen Electronics Canada Ltd	617
Madsen Ltd, Svein	554
Madsen Marina Ltd	2,095
Madson, G R E	760
Maennling, R J	2,192
Magaw House	181,638
Magda Holdings	16,351
Mageau, K	13,027
Magee Grocery Ltd	1,610
Magee Pharmacy	89,465
Magee Secondary School Senior Rugby Team	2,800
Magee, G E	1,050
Magic Chef Restaurants Ltd	3,725
Magic Lantern (West) Ltd	73,410
Magic Lantern Film Distributors Ltd	12,000

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Maglio Building Center	13,921
Magna Bay Sand & Gravel	6,639
Magnet Hardware	1,255
Magneto Sales & Service Ltd	3,202
Magnexx Holdings Ltd	3,250
Magnolos Carb-O-Electric Service Ltd	20,753
Magnum Distribution Ltd	1,665
Magnum Excavating Ltd	6,904
Magnum Explosives Ltd	68,359
Magnum Sales Ltd	148,177
Magnuson Interiors	2,636
Magtech Inc	3,960
Maguire & Associates, N G	1,717
Maguire, S B	1,250
Magus Development Ltd	39,592
Mah Ming Chaperon & Hall	11,216
Mah, L J, Dr	9,116
Mahar, G	19,790
Mahara Electric Ltd	10,672
Maher Inc	2,580
Mahon Hall Restoration Committee	5,000
Mahon Park Private Hospital Ltd	191,357
Mahoneo Inc	956
Mahoney Trucking Ltd, Bill	1,642
Mahoney, P	5,100
Mahy, J K	2,362
Maier Contracting, A E	35,280
Maijer, R, Dr	4,037
Mail-O-Matic Services Ltd	1,066
Mailey, J	1,240
Maillard, F	190,571
Maillardville United Pharmacie	110,896
Maillardville Wheel & Frame Ltd	3,095
Maillot, D	3,556
Main Drug	161,325
Main Enterprises	702
Main Hotel	3,085
Main Nurseries	16,105
Main Service Automotive Center Ltd	5,981
Main, D	40,866
Main, N	7,026
Maine Enterprises	6,766
Mainland Crystal Glass Ltd	23,453
Mainland Ford Equipment Sales Ltd	13,619
Mainland Mack Truck Sales Ltd	1,124
Mainland Oilfield Supply	1,189
Mainline Automatic Transmission Rebuilders	510
Mainline Co-Op Pharmacy	50,938
Mainline Co-Operative	15,569
Mainline Parking	6,295
Mainline Rent-All Ltd	1,018
Mainstream Society	42[illegible]01
Mainville, V	[illegible]
Mair Janowsky Blair	212[illegible]
Mais, L	42,172
Maison Furniture Rentals	980
Maisonneuve, D G	1,136
Maitland & Co	11,593
Majak, W, Dr	7,005
Majic Patel & Leffler	6,778
Major & Rae	10,039
Major Battery & Supply	1,212
Major Developments Ltd, R	1,605
Major, G	668
Mak, C K, Dr	1,040
Makinson, B	825
Makita Power Tools Canada Ltd	575
Makkonen, R A	10,231
Malahat Blues Girls Hockey Team	714
Malahat Chalet Ltd	2,175
Malahat Indian Band	41,000
Malahat Review, The	6,000
Malahat Water Sports Committee	1,200
Malaika Daycare	4,919
Malakwa Community Assn	17,178
Malaspina Child Development Society	46,637
Malaspina College	16,256,213
Malaspina College Athletics	547
Malaspina Community Preschool Society	990
Malaspina Consultants Ltd	132,235
Malaspina Florist Shoppe	1,184
Malaspina Hotel	5,576
Malaspina Lodge	1,139,313
Malaspina Nursery School	7,098
Malaspina Printmakers Society	17,250
Malbon Enterprises, Terry	1,911
Malcolm Island Senior Citizens Housing Society	40,562
Malcolm Ltd, R M	9,014
Malcolm, J M	1,189

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Malinowski, L	6,357
Malkin & Pinton Industrial Supplies	479,037
Malkin Ltd, W H	378,717
Malkin, S, Dr	8,548
Malkin, Y, Dr	1,938
Malkit Brar Growers	2,240
Malkoc, O M	563
Malkus, B M	1,096
Mall Haven Hotel	15,721
Mallard Construction Co Ltd	740
Mallard, D C	781
Mallinckrodt Canada Ltd	734
Mallory, D	6,360
Malloway, A P	700
Malloway, K S	700
Malloway, R S	700
Malm Septic Tank Service, A	3,607
Maloney Pontiac Buick GMC Ltd	17,357
Maloney Steel Ltd	58,388
Maloney, R J	650
Maltby, D H J	16,083
Mammel & Van Den Brink Logging Ltd	15,169
Man Locksmithing Ltd, The	755
Man-Mac Automatic Transmissions	4,062
Man-Mac Automotive Ltd	3,801
Management Advisory Council	454,575
Management Research Consulting Ltd	6,124
Manana Developments Ltd	2,940
Manana Enterprises Ltd	6,690
Manark Industrial Sales Ltd	10,216
Mancha, J	10,485
Mandarin Day Care Centre	31,670
Mandarin Drugs	192,834
Mandarin Enterprises Ltd	558
Mandel Scientific Co Ltd	7,099
Mandell, A	24,088
Mandem Industrial	3,213
Manders, K	3,535
Mandley, P	1,000
Manering, C L	3,922
Manes, A S, Dr	15,360
Mang Communications, Betty	3,500
Mangled Radiator Ltd	847
Mangold Radiator Service (1982)	891
Manhatten School Of Music, The	2,800
Maniago Sports Ltd	1,300
Manifold Electric	773
Manitoba Home Furnishings Ltd	1,042
Manitoba Research Council	800
Manley, G	15,480
Manley, M	29,136
Mann Excavating Ltd, Don	1,701
Mann Forest-Products	27,140
Mann Pharmacy Ltd, A R	257,544
Mann Shoes	1,527
Mann, D W	19,171
Mann, G	43,671
Mann, H	11,240
Mann, L J	3,700
Mann, R	93,428
Mann, R M, Dr	5,266
Manning Press Ltd	102,651
Manning, D	1,000
Manning, G E	1,651
Manning, R E	2,190
Mannings, H E	1,049
Mannix Heating & Air Conditioning Ltd	706
Manns Clinic Pharmacy	133,214
Manns Prescription Pharmacy	149,411
Manor Estates Ltd	960
Manpower Temporary Services	2,101
Manrex Ltd	12,590
Mansfield, G R, Dr	1,095
Mansfield, K L	1,325
Mansini Steel Manufacturing Ltd	2,564
Manson Creek Enterprises	3,314
Mansonville Plastics Ltd	3,203
Manthey, D S	672
Mantie, N & J	580
Mantoani, A	1,031
Manulak, B	34,368
Manxman Trading Co	1,473
Maple Bay Marina & Shipyard	1,530
Maple Corner Daycare Centre	3,360
Maple Creek Enterprises Co Ltd	2,252
Maple Crescent Lodge	7,008
Maple Gifts Centre Ltd	1,040
Maple Leaf Drugs	58,962
Maple Leaf Guest Home	52,985
Maple Leaf Helicopters Ltd	572,386
Maple Leaf Mills Ltd	26,434
Maple Leaf Refrigeration Ltd	1,873

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Maple Leaf Travel Ltd	7,573
Maple Pharmacy	99,504
Maple Ridge Association For The Mentally Retarded	280,431
Maple Ridge Chamber Of Commerce	11,819
Maple Ridge Chrysler (1977) Ltd	4,308
Maple Ridge Day Care	45,704
Maple Ridge Family Education Centre	24,360
Maple Ridge Funeral Chapel	6,962
Maple Ridge Golf Course	5,305
Maple Ridge Greenhouses	1,720
Maple Ridge Halfway House Society	295,723
Maple Ridge Historical Society	1,225
Maple Ridge Hospital	9,686,027
Maple Ridge Intermediate Care Centre	281,144
Maple Ridge Legion Pipe Band	6,000
Maple Ridge Museum	1,000
Maple Ridge Parks & Recreation Commission	9,906
Maple Ridge Plywood Sales	1,340
Maple Ridge Rentals Ltd	2,205
Maple Ridge Solar Ltd	4,100
Maple Ridge Tank Cleaning Service Ltd	3,170
Maple Ridge Taxi	3,403
Maple Ridge Travel Agency Ltd	1,158
Maple Ridge Treatment Centre For Alcoholism	45,197
Maple Ridge Veterinary Hospital (1972) Ltd	1,401
Maple Ridge (1983) Summer Games Society	30,000
Maple Ridge-Pitt Meadows Community Services Council	556,523
Maple Ridge-Pitt Meadows Homemaker Service	891,618
Maple Ridge-Pitt Meadows School District 42	21,780,676
Maple Springs Bible Camp	655
Maples Adolescent Treatment Centre	39,113
Maples Gallery Ltd. The	1,152
Maplewood Child Care Society	5,393
Maplewood Daycare	16,830
Maplewood Lodge Ltd	89,718
Maplewood Manor	303,069
Maplewood Out Of School	24,896
Maplex (Plastics) Ltd	15,386
Mar Hereford Ranch, Don	800
Mar-Pac Industries Ltd	3,383
Mara Foodliner	1,420
Mara Lumber Ltd	11,934
Mara Sand & Gravel Ltd	64,461
Mara Sands Resort	780
Marab Restaurant Ltd	2,989
Marab Trucking Ltd	3,276
Maraccini, B C	2,148
Maracle, L	2,850
Marathon Equipment Ltd	7,498
Marathon Insulating	1,095
Marathon Motors Ltd	1,529
Marathon Realty Co Ltd	97,109
Marble Arch Hotel	4,232
Marble Factory Ltd	754
Marc Applied Research Co	964
Marcaccini, B C	1,212
Marcaccini, B D	10,067
Marcel Dekker Inc	560
Marcel Didier (Canada) Ltee	6,660
Marcel Welding Fab Repair Shop	2,546
Marchand, Y	2,829
Marchant, C J	31,808
Marchese, D	2,500
Marchesi Marblecraft Ltd	661
Marchetti, P	700
Marchmont Place	112,284
Marcolin, A V	869
Marcom Agency Ltd	15,658
Marcuse Dance Projects, Judith	4,000
Mardis Logging Co Ltd	7,675
Mardo Distributors Ltd	1,513
Mardor Rest Home	80,926
Mare, G	750
Marfleet Holdings	760
Margetis Fish Inc, John	806
Margetson-Lee Ltd	1,072
Margolese, S, Dr	900
Marguerite Tours Ltd	575
Marican, D	7,032
Marie Sharpe Elementary School	792
Maries Rest Home	82,096
Marigold Activity Centre Assn	110,000
Marigold Day Care Centre	120,926
Marigold Day Care Society	3,585

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Marinav Canada Inc	1,073
Marinco Enterprises Ltd	604
Marine Design Associates Ltd	39,784
Marine Engine Service Ltd	627
Marine Garden Child Care	12,849
Marine Link Enterprises	2,977
Marine Mail Order Supply Inc	1,570
Marine Mens Wear Ltd	838
Marine Practitioners	1,140
Marineland Electronics Ltd	1,050
Mariner Cabinets Ltd	2,435
Mariner Outboards	1,150
Mariner Properties	4,240
Marineview Home	33,333
Marineview Personal Care Home	29,847
Marineview Personal Care Housing Society	46,414
Marineview Preschool	3,519
Marinovich Travel Co Inc	567
Marinschek, R	546
Marion Construction	1,557
Mariposa Greenhouses	1,600
Mariposa Stores Ltd	2,090
Maritime Industries Ltd	198,330
Maritime Law Book Ltd	3,139
Maritime Museum Of B C	70,291
Maritime Services Ltd	11,172
Marjo Car Sales Ltd	3,076
Mark & Rehnby	1,036
Mark Creek Investments Ltd	8,972
Mark Farms Ltd	628
Mark Iv Collision	1,837
Mark Memorial Services	2,218
Mark Of Clover Farm	1,320
Markesteyn, P, Dr	1,015
Market Place	595
Marketext	2,988
Markey, R J, Dr	1,613
Markin Bros Contracting Ltd	517
Markin Equipment (1977) Ltd	18,099
Markin, T	4,010
Markle, S	800
Markles Welding & Repair	18,647
Marko Prefab Industries Ltd	69,832
Marks Enterprises Ltd, Frank	7,308
Marks Grocery Ltd	1,483
Marks Lightingland Ltd	658
Marks Plaza Pharmacy	212,335
Marks Trucking, R	7,308
Marks Work Wearhouse	22,073
Marks, G	4,000
Marl Cafe	1,595
Marlam Logging Supplies Ltd	8,555
Marlin Motion Pictures Ltd	27,674
Marlin Restaurants Inc	2,360
Marlin Travel Service Ltd	30,993
Marlo Logging	4,133
Marlow Sales, Donald	6,500
Marmol Trucking, T	1,207
Maroney, C D	1,734
Marpep Publishing Ltd	1,053
Marpole Brake & Alignment Ltd	32,436
Marpole Crane Service Ltd	77,265
Marpole Equipment & Rentals Ltd	611
Marpole Oakridge Area Council Society	41,820
Marpole Outboard Marine Ltd	892
Marpole Radiators Ltd	4,470
Marpole Richmond Sportsman Assn	76,236
Marpole Womens Auxiliary Calender Committee	1,159
Marpole-Oakridge Day Care Centre	9,998
Marpole-Oakridge Seniors Program	227,757
Marpole-Oakridge Services To Seniors	721,403
Marquardt, F	16,848
Marr & Hyde	31,441
Marriott, L	1,050
Marriott, R	862
Marsden, J, Dr	6,972
Marsh & McLennan Inc	23,213
Marsh Mfg Inc	1,063
Marsh Services (1977) Ltd, Ken	35,392
Marsh Trucking Ltd, Ted	9,682
Marshall & Swift Publication Co	2,151
Marshall Hotel	7,368
Marshall Landscapes Ltd	7,057
Marshall Motors Ltd, Steve	21,339
Marshall Wells Ltd	1,446
Marshall, A	2,829
Marshall, D	1,347
Marshall, F	700
Marshall, M A	7,054
Marshall, N A	608

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Marshall, R	787
Marshall, S C	1,525
Marshik, L	1,663
Marspan Enterprises Ltd	1,540
Marston, G	10,689
Martel, J & M	30,664
Martel, J A	4,399
Martell Ltd, Tom	5,408
Martell Refrigeration Ltd	797
Martell Trucking, Leo	1,570
Martell, J	18,643
Martell, L	41,251
Marten Co (B C) Ltd, Howard	3,545
Martens Roadgrading Ltd, David	116,327
Martens Sports Ltd, John	8,895
Martens, A	43,707
Martens, D	2,122
Marter, M A	2,000
Marthinsen, H	523
Martin & Associates, G M, Dr	57,119
Martin, D & B	66,960
Martin & Leahy	654
Martin, F & S	955
Martin & Sons Ltd, Joe	16,052
Martin Electronic Marketing Corp	749
Martin Excavating, N	527
Martin Poles & Pile Driving, C L E	3,391
Martin Prairie Stock Assn	10,000
Martin Yachts Ltd	1,225
Martin, A	11,626
Martin, B	13,810
Martin, B	4,255
Martin, B	12,053
Martin, C A	3,585
Martin, D	519
Martin, E M	3,065
Martin, F	540
Martin, G K	2,223
Martin, G M, Dr	10,868
Martin, J	3,200
Martin, J C, Dr	616
Martin, J T	18,542
Martin, L	1,502
Martin, M	4,836
Martin, N	32,816
Martin, P	37,634
Martin, R G	700
Martin, S	1,032
Martin, S	1,415
Martin, S	700
Martin, S, Dr	855
Martin, W R J, Dr	1,170
Martina Enterprises Ltd	569
Martine Trucking Ltd	3,797
Martins Machinery Ltd	3,691
Martins Printing & Stationery Ltd	1,924
Martins Welding	1,717
Martinson, A	1,920
Martz, F	1,989
Marvel Travel Service Ltd	6,934
Marvin Classic Millwork Inc	2,477
Marvs Portable Welding	510
Marwabar Holsteins Ltd	1,320
Marwick, J	7,756
Marwood Services Ltd	360,932
Mary Hill Junior Secondary School	1,016
Mary Hill Treatment Centre	743
Mary Poppins Daycare Centre	24,434
Mary Street Medical	591
Marys Guest Home	110,694
Marys Motel	1,050
Marzo House	84,240
Masci, M	14,227
Mashiter Holdings Ltd	4,551
Maskell, J	3,924
Maslechko, W	683
Maslin, R	9,925
Mason, M & D	3,064
Mason & Son Locksmiths	1,146
Mason Lift Truck Services Ltd, Jack	11,125
Mason Moser & Mah	1,800
Mason, D	1,284
Mason, F	1,285
Mason, H	664
Mason, S J	2,048
Masons Jewellers Ltd	1,000
Masset Public Library Assn	4,514
Massey, T	14,064
Massier, J & Lovejoy, M	74,182
Massong, S	950
Massullo Excavating Ltd A & J	19,140
Massullo Motors Ltd	838

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Massy, L & H	896
Massy, D H	7,979
Mastectomy Shop, The	13,519
Master Chart Canada	883
Master Color Photofinishing Inc	1,826
Master Engineering (1979) Ltd	1,071
Master Industries Ltd	615
Master Signs Ltd	1,308
Master Sound & Communications Ltd	7,668
Master Wash Products Ltd	6,634
Mastercraft Auto Body & Paint	2,452
Matatall & Sons Contracting Ltd	1,080
Matchett Logging, Mel	1,905
Matco Transportation Systems	7,847
Matec Consultants Ltd	2,184
Matecha Graphic Design, Lionel	3,699
Mater Misericordiae Hospital	1,588,142
Mathai, C M	100,474
Mathai, C, Dr	9,455
Mather Trucking, J	1,950
Mathers Restaurant Enterprises Inc	1,890
Matheson Building Supplies Ltd, Norm	644
Matheson, K M, Dr	683
Mathew & Co Ltd	11,234
Mathews, G	1,072
Mathews, M G, Dr	3,296
Mathews, N, Dr	815
Mathiasen, E	10,861
Mathiesen, L	504
Matheson Contracting	3,500
Matheson Contracting, Alex	51,063
Matheson, R D	11,835
Matilpi, S	7,333
Matkin, D & G	30,555
Matkin, J G	2,108
Matlin, I	6,909
Matson Peck & Topliss	1,776
Matson, J	1,756
Matsqui Abbotsford Community Legal Services	787
Matsqui Abbotsford Transportation Services	11,586
Matsqui Blades Speed Skating Club	547
Matsqui Motors Ltd	980
Matsqui-Abbotsford Community Services	433,027
Matsqui-Abbotsford Recreation Commission	61,497
Matsqui-Sumas-Abbotsford General Hospital	13,171,090
Matsqui-Sumas-Abbotsford Museum Society	15,103
Matters Trucking, G	1,694
Mattes, R J	1,238
Mattey Bros Ltd	54,280
Matthes, G & J	980
Matthews & Partners Ltd	512
Matthews Agencies Inc, R W	20,124
Matthews Bryden & Dalton	2,828
Matthews Mobile Welding	14,540
Matthews, B	1,121
Matthews, D	700
Matthes, J	1,969
Mattic Industries Ltd	1,108
Mattie, B	4,836
Mattison & Patterson Ltd	3,680
Mattress City Inc	1,012
Matts Handrails & Ironwork	769
Matts Marine Diesel Services Ltd	1,098
Mattus Excavating Ltd, Jerry	3,352
Matula, A	4,746
Matz Wozny Custom Tailors	17,566
Maull, A	1,125
Maurer Orchard Business	511
Maurer, F	726
Maurer, K	1,215
Maurice Holdings Ltd	720
Maver Co Ltd, P	730
Maverick Coach Lines Ltd	11,385
Mawson Gage Associates Ltd	4,700
Mawson, G L	1,900
Max & Corys Copper Kettle Buffet Restaurants	2,154
Max Optical Co	2,704
Maxfield, G	578
Maxi Auto Centres Inc	2,784
Maxs Donuts (1964) Ltd	1,510
Maxwell Floors (1980) Ltd	3,625
Maxwell, R E	1,552
Maxwell, R W	2,418
Maxwells Artists Materials Ltd	11,123
Maxwells Pharmacy	71,799

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May, B	1,171
Mayart Imports Ltd	1,500
Mayco-Mix	1,775
Maycock Brailler Services, Jon	1,660
Maycock Optical	15,738
Mayday Electric (Creston) Ltd	71,351
Mayer Backhoe Service Ltd	24,382
Mayer Contracting Co Ltd	9,590
Mayer Contracting Ltd, A	19,224
Mayer, R	1,713
Mayers Packaging Ltd	1,620
Mayfair Card & Gift Shop	700
Mayfair Plywood Sales Ltd	3,463
Mayfield Farms Ltd	1,100
Mayfield Service Ltd	2,181
Mayflower	2,575
Mayflower Service	678
Maynard Enterprises Ltd	2,656
Maynard Scientific	810
Mayne & McKitrick	3,689
Mayne Island Agricultural Society	3,041
Mayne Island Improvement District	52,954
Mayne Island Trucking	1,790
Mayne, J E	1,065
Mayo Contracting Ltd	2,259
Mayo Electric Co Ltd	1,029
Mayo Pharmacy Ltd	58,804
Mayrhofer, A & H	731
Mazanek & Son Construction, H	7,756
Mazanek, H F	64,500
Mazar Enterprises Ltd	635
Mazur, A	2,275
McAdam, V	1,000
McAinsh & Co Ltd	20,203
McAleney Trucking, Will	15,709
McAllen Motors Ltd	667
McAllister Agencies Ltd	1,796
McAllister Spring Ltd	1,124
McAloney, W M	722
McAlpine Roberts & Hordo	184,198
McAndrew, A L	2,214
McAuley, G	13,733
McAuliffe Dodge Chrysler Ltd	176,549
McAvany Trucking Ltd, Len	3,846
McAvany Trucking, Clair	3,597
McAvoy, J	10,320
McBain Insurance Agency Ltd	11,432
McBain, B	1,300
McBee Co	2,994
McBride & District Hospital	801,347
McBride Autobody	1,437
McBride Husky	604
McBride Industrial Sales Ltd	5,687
McBride Pharmacy (1970) Ltd	35,960
McBride Public Library	2,019
McBride Ramsay Thompson & Lampman	55,522
McBride Saw Shop	11,350
McBride Street Market Ltd	885
McBride, M	733
McCaffrey Fine Art Ltd	1,007
McCaffrey, M	1,220
McCague, J F	700
McCall Bros	8,938
McCall Enterprises Ltd	60,512
McCall Pontiac Buick Ltd	84,010
McCallum Contracting, Thomas	10,311
McCallum Motors Ltd	516
McCallum Physiotherapy Clinic	993
McCallum, D J	12,300
McCallum, G	4,836
McCallum, W C	17,149
McCandless Pikowski & Burns	571
McCann Erickson Advertising (Canada) Ltd	142,720
McCann, J A, Dr	525
McCaren Creek Ranch Ltd	858
McCarthy, J M	1,058
McCartney Trucking Ltd, Don	6,658
McCartney, D	99,658
McCartney, E A	1,824
McCarvell, N A	921
McClary Swift & Co Inc	3,717
McClary, G	750
McClean, P	1,217
McCleery, S	1,460
McCloy Mackay & Rust	1,977
McClure House	133,577
McCluskie Excavating, T	2,329
McClymont, R	548
McColl, R L	3,096
McColman, W J	8,080

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McConnan Bain Oconnor & Peterson	2,133
McConnell, M & C	1,760
McConochie Contracting Ltd, R J	1,779
McConachies Furniture & Appliances (1974) Ltd	1,050
McCormick, B	1,262
McCormicks Excavating	10,741
McCoy Bros Group	11,171
McCoy Bros Ltd	2,888
McCoy Spring & Axle Manufacturing Ltd	1,565
McCoy, R	2,584
McCoy, W	2,739
McCoys Refrigeration (1980) Ltd	1,451
McCue Gunleathers Inc	3,897
McCues Allied Drugs Ltd	150,949
McCues Clinic Prescriptions	245,954
McCullagh, J	10,579
McCulley, K	8,850
McCulloch, K	6,101
McCurdy Radio Industries Ltd	17,830
McCurdy, D	600
McCurdy, D B	788
McCutcheon Contracting Ltd, L H	71,000
McDaniel, B M, Dr	2,300
McDaniel, R B	1,700
McDaniels Research Ltd	12,500
McDermid & Johnson Ltd	70,584
McDermid Logging Ltd	2,652
McDermid Ltd, Earl C	626
McDermid, H	1,220
McDermids & Lofting (1967) Ltd	51,781
McDiarmid, D	6,330
McDiarmid, N A	36,033
McDonald Contracting, W T	2,000
McDonald Fabricating Ltd	27,134
McDonald Farm, Duncan	2,050
McDonald Lodge	508,412
McDonald Platz & Co	1,589
McDonald Ranch & Lumber Ltd	3,577
McDonald Shell Service	1,600
McDonald Supply Ltd	6,663
McDonald Trucking Ltd, Jim	8,767
McDonald Trucking Ltd, W R	2,980
McDonald Upholstery Ltd	1,484
McDonald, B	3,134
McDonald, C	546
McDonald, E	604
McDonald, H W, Dr	11,710
McDonald, M	1,926
McDonald, M A	19,101
McDonald, R	3,197
McDonald, S	616
McDonalds Farm (1981) Ltd	7,757
McDonalds Flooring Ltd	1,772
McDonalds Restaurants Of Western Canada	949
McDonalds Shell Service	1,798
McDonalds Store Ltd	2,335
McDonnell, A	1,050
McDonnell, J	14,649
McDougall Auto Body Ltd	2,800
McDougall Construction Ltd	53,484
McDougall Motors Ltd, Al	546
McDougall, G F	2,232
McDougall, H M	7,049
McDougall, P D, Dr	590
McDowells Department Store	1,574
McElhanney Associates	34,627
McElhanney Surveying & Engineering Ltd	160,374
McElroy, R & A	45,201
McElroy Gas Appliance Service, Robert	797
McElroy, R	3,008
McEwan & Harrison	49,840
McEwan Motors (Terrace) Ltd, Jim	24,488
McEwan, S M	950
McEwan, S M	700
McEwans Horticultural Services	2,160
McEwen & Co	5,015
McEwen Campbell & Burton	3,708
McEwen, J M	4,063
McEwens Auto Body Ltd	4,861
McFarland, D F, Dr	2,940
McFarlane Travel	8,379
McFarlane, D W	1,024
McFee, G E	1,527
McGarrigle, M J	2,837
McGauley Ready Mix Concrete Co Ltd	178,445
McGauley, E M	880
McGavin Foods Ltd	220,314
McGavin, B	20,735

SCHEDULE OF PAYMENTS

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McGee Supply Ltd	4,289
McGee-Empress Agencies Ltd	27,112
McGee, B	581
McGee, T D	720
McGhee, J J, Dr	502
McGill & Orme Ltd	2,583,521
McGill University Center For The Study Of Regulated Industries	600
McGill, D	12,656
McGill, S J	9,963
McGillivray Helicopters Ltd	1,964
McGinnis Trucking, W G	3,700
McGinnis, E N	530
McGowan, J	1,085
McGrady & Young	4,309
McGrath, N W	2,531
McGraw-Hill Ryerson Ltd	467,902
McGraw, B	1,010
McGraw, W J	11,256
McGregor & Thompson Hardware Ltd	5,891
McGregor, N	12,507
McGrenere, B	3,000
McGuinness, J	1,988
McGuinness, R A, Dr	1,185
McGuire Trucking	1,438
McGuire, B	1,890
McGuire, J	2,823
McGuire, W	6,109
McHale, K M	546
McHale, W D	2,074
McIlraith, R, Dr	755
McIlwain Ltd, A G	7,550
McIma Reinforcing Steel Ltd	8,478
McInerney, L	575
McInnes Appliance Service, John	864
McInnes Building Supplies Ltd	4,088
McInnes Construction	2,119
McInnes, G	8,677
McInnes, L	7,636
McInnes, R	965
McIntosh Creative Graphics, Diane	6,000
McIntosh Greenhouses Ltd	2,033
McIntosh Logging Ltd, W	30,066
McIntosh Supply Ltd	2,747
McIntosh Trucking Ltd, Jim	26,527
McIntosh, C	5,200
McIntosh, J K, Dr	531
McIntosh, L	1,011
McIntosh, L B	49,448
McIntosh, T	8,380
McIntosh, W D	20,108
McIntyre & Mustel Research Associates	7,800
McIntyre Educational Media Ltd	530
McIntyre, B	4,031
McIntyre, J F	870
McIntyre, J	31,218
McIntyre, J H	720
McIntyre, P A	1,390
McIntyre, R	6,000
McIntyre, T	1,280
McIntyre, W R	812
McIntyres Automotive & Industrial Wholesalers Ltd	4,415
McIver, C	1,050
McIver, G R, Dr	614
McIver, J	2,129
McIver, M R	1,195
McIvers Appliance Centre Ltd	6,869
McKague, C A	2,349
McKague, C H	2,100
McKay, B & P	60,771
McKay Auto Body, P J	1,273
McKay Career Trainings Ltd	2,535
McKay Core Photo Graphics	17,291
McKay Motors Ltd, P J	79,740
McKay Services	2,433
McKay Systems Corp Ltd	4,089
McKay Trucking Ltd, C D	1,183
McKay, D C	1,050
McKay, D E J	618
McKay, H	2,066
McKay, J	3,230
McKay, N C	1,265
McKay, P J	657
McKechnie, N D	15,050
McKee Ltd, C	10,529
McKee, G H	7,457
McKee, L K	1,438
McKee, N O	12,295
McKendrick, B	5,914
McKenzie & Co	3,269
McKenzie & Fraser Ltd	4,877
McKenzie Barge & Marine Ways Ltd	10,111
McKenzie Contracting Ltd, S	183,591
McKenzie Contracting, Dave	33,965
McKenzie-Sullivan, C	10,101
McKenzie, B D	3,230
McKenzie, C S	546
McKenzie, D	1,375
McKenzie, D L	4,053
McKenzie, E	6,991
McKenzie, M	10,800
McKenzie, S L	700
McKenzie, W C	700
McKeown Trucking, Ted	2,255
McKeown, D W	1,359
McKerlich, B	730
McKichan, I	21,454
McKillican Harwood Ltd	2,392
McKilligan Sawmills	18,435
McKim Advertising Ltd	6,275,135
McKimm Lott & De Rosenroll	12,733
McKinlay Ltd, B	5,018
McKinley Driving Schools Ltd	825
McKinley, A	4,068
McKinley, B	6,931
McKinney Enterprises Ltd	4,109
McKinney Holdings Ltd	1,632
McKinney Road Water Users Community	31,013
McKinney, M S	11,001
McKinnon Holdings Ltd	854
McKinnon Marine Repair & Supply	1,169
McKinnon, A	15,971
McKinnon, A	4,154
McKinnon, C G	775
McKinnon, E	7,134
McKinnon, F	3,142
McKorick, R M	1,469
McKnight Johnson & Partners	9,750
McKnight, C F	5,177
McKort, K	6,426
McLaine, D	639
McLaren & Son (1967) Ltd, P D	14,516
McLaren Contracting	53,837
McLaren Electric (1975) Ltd	893
McLaren Trucking Ltd	623
McLarens House & Home Centre Ltd	2,054
McLatchie, H D	1,293
McLauchlan, T	21,152
McLaughlan Electric	939
McLaughlan, S	15,521
McLaughlin Ltd, J	1,720
McLaughlin, A N	1,459
McLaughlin, L	2,929
McLay, J M	7,771
McLean & Fitzpatrick Ltd	5,530
McLean & Budderham Agencies Ltd	888
McLean Forestry Services Ltd, S N	11,796
McLean Services, L D	3,024
McLean Street Home	41,026
McLean Wilson & Smart	1,071
McLean, B	650
McLean, K	19,573
McLean, L	28,251
McLean, M	10,164
McLean, M	630
McLean, P M, Dr	563
McLean, S	1,000
McLeans Shipyard Ltd	2,571
McLeese Service	562
McLeish, N F	9,510
McLellan Group Living Home	32,457
McLellan Ltd, R J	8,030
McLellan, E	2,667
McLellan, H	2,080
McLellan, J	15,381
McLellan, J L	31,310
McLennan, J A, Dr	854
McLennan, T	21,366
McLeod, N F & D	29,511
McLeod, J D & J J	720
McLeod Agencies Ltd	7,456
McLeod Cleaners Ltd	4,716
McLeod Computer Systems Ltd	723
McLeod Contracting, R	11,713
McLeod Crane Service	26,983
McLeod Holdings Ltd, J H	3,420
McLeod Lake Chevron	1,152
McLeod Lake General Store	2,011
McLeod Lake Indian Band	1,200
McLeod Livestock Ltd	1,099
McLeod Optical Co Ltd	9,965
McLeod, B J	20,830
McLeod, C M	7,414
McLeod, D	37,967
McLeod, J	6,362
McLeod, K C, Dr	700
McLeod, P H	511
McLeod, R S	2,464
McLeod, W	675
McLeod, W A	1,061
McLeods By-Products (1978) Ltd	1,400
McLevin Bros Auto Electric 1981 Ltd	49,716
McLure, R G	866
McMahon Enterprises	9,000
McMahon, E	21,905
McMahon, J L	6,168
McMahon, T	2,207
McManus, F	3,321
McMartin & Morrison	5,251
McMartin Machinery Ltd	594
McMaster University	846
McMaster, A	964
McMeans, N A	1,988
McMechan, M Y	3,750
McMillan Fisheries Ltd, J S	1,000
McMillan Ltd, John	2,958
McMillan, C	5,722
McMillan, H A	753
McMillan, M	53,850
McMillan, S	700
McMillan, W C	1,829
McMillen, J & D	19,006
McMillin, C	14,878
McMillin, M	1,591
McMinns Golf Ltd	893
McMullan, D & E	1,960
McMullan, E	580
McMullen, D F	6,693
McMullen, J	34,872
McMurray, G L, Dr	1,237
McMurtry, B	950
McNab, J	1,616
McNary, L	1,295
McNary, W	1,440
McNaughton, B	7,032
McNaughton, J D, Dr	676
McNeal Trucking, G	9,544
McNeal, D	2,987
McNeal, D, Dr	4,300
McNeil Contracting	1,739
McNeil Laboratories (Canada) Ltd	236,887
McNeil Pharmaceutical Canada Ltd	1,467
McNeil, D	1,110
McNeill, C A, Dr	2,192
McNeill, D G, Dr	977
McNeill, J, Dr	600
McNeills Restaurant Ltd	4,515
McNicholls Machine Tool Inc	724
McNulty Contracting	2,366
McNulty, W	14,281
McNutt Logging	4,061
McParland, C	10,877
McParland, T	5,160
McPhar Instrument Corp	592
McPhedran, K	775
McPhee Supply Ltd	1,149
McPhee, F	4,103
McPhee, M W	6,000
McPhee, W K	1,600
McPherson Funeral Service Ltd	12,479
McPherson Mackey & Co Inc	22,958
McPherson Park Junior Secondary School	572
McPherson Playhouse Foundation	80,000
McPherson Trucking	3,775
McPherson, H	861
McPherson, K	1,202
McPherson, K E, Dr	52,581
McPherson, M J K	7,996
McPherson, R	760
McPhildan Tools Inc	1,155
McQuades Marine Supply Ltd	16,130
McQuarrie Bros Motors Ltd	3,969
McQuarrie Hunter	10,966
McQuillan, D	2,317
McRae, R & D	6,830
McRae Enterprises Ltd, L H	2,100
McRae St Group Home	136,577
McRae, D M	835
McRae, J D	700
McRae, J R	1,350
McRaes Septic Tank Service	14,469
McRoberts, J B	7,587
McRoberts, R K	10,408

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McRoberts, W R	2,659
McTaggart Ellis & Co	4,326
McTaggart Cowan, I, Dr	990
McTaggart, A N, Dr	760
McTavish Industries (1982) Ltd	575
McTavish Trucking, A	4,856
McVea, F J	2,419
McVean Advertising Agency Ltd	9,146
McVicar, J	1,575
McVicar, M	2,487
McVicar, P E	1,750
McVicor, J	2,250
McWhinnie, J T W, Dr	852
McWhirter, J	6,440
McWilliam Whyte Goble & Associates	59,874
McWilliams, N V	4,149
Mead Johnson Canada	10,449
Meadow Gardens Golf Course (1979) Ltd	2,600
Meadows Bulldozing Ltd	2,500
Meadows Drug Mart	65,884
Meadows Management Ltd	75,602
Meadowview Manor	108,086
Meakin, A H	23,090
Mealing, F M	578
Mearls Machine Works Ltd	4,087
Mearns, M A, Dr	2,895
Mears Management Ltd	635
Mecham Sales & Service (1978) Ltd	3,948
Mechanics Choice Canada	663
Mechtronics Research Corp	6,110
Mecman Engineering & Testing Ltd	587
Medallion Supply (1979) Ltd	6,239
Meddles	750
Medi Centre Pharmacy	85,629
Media Group Ltd	2,606
Medical Arts Centre, The	2,488
Medical Associate Clinic, The	1,062
Medical Associates	1,927
Medical Centre Pharmacy	362,193
Medical Centre Prescriptions	92,214
Medical Centre, The	576
Medical Clinic Castlegar & Kinnaird	1,243
Medical Clinic Of Chetwynd, The	1,781
Medical Clinic Of Salmon Arm	2,006
Medical Clinic, The	13,904
Medical Health Building Cafeteria	983
Medical Library Service (Keith Library)	544
Medical Media Centre	2,356
Medical Personnel Pool	8,691
Medical Pharmacy	169,638
Medical Services Assn	17,596,379
Medical Services Commission	485,230,668
Medical Tower Drugs Ltd	367,002
Medigas Pacific Ltd	322,046
Medonics International Ltd	18,754
Meditech Canada	7,378
Medland & White Associates	53,629
Medland, J L	720
Medley, D G	894
Medox	2,451,892
Medtec Marketing Ltd	73,657
Medtronic Of Canada Ltd	560
Meehan, P	825
Meetings & Incentive Industry Steering Committee	2,000
Mehmal & J Mehmal, W	1,192
Meier Medical Supplies Ltd	10,533
Meier, M	7,799
Meighen, R W	29,451
Meighen, W	1,100
Meiklejohn, K F	670
Meiklem & Harrison	10,526
Meiklem, J	19,650
Meir, D, Dr	3,411
Meister, A S	2,920
Melanson, E	601
Melck, C L, Dr	67,868
Melder, R, Mrs	7,032
Meldrum Creek Livestock Assn	23,115
Meldrum, A T	723
Meldrum, J F	3,952
Meldrum, T	1,120
Melindas Drugs Ltd	27,658
Melissa Home Ltd	91,165
Melkit Marketing	945
Mellaart, S	3,036
Mellalieu, S	567
Mellemstrand Agri Management Services Ltd	1,440
Mellett & Geronazzo	6,946
Mellodie Court	205,630

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Mellor Excavating	4,000
Mellows, C S	1,000
Melnychuk, T & N	1,019
Melnyk, E	575
Melpaul Utilities Equipment Ltd	178,781
Melran Investments Ltd	4,020
Mels Drilling & Blasting Ltd	59,750
Mels Excavating	5,580
Mels Refrigeration Ltd	707
Mels Sport Shoppe	1,033
Mels U-Drive (1978) Ltd	18,309
Melton, B	1,590
Melville, G G	11,188
Melyvon Contracting Ltd	209,942
Memorial Gardens Canada Ltd	3,890
Memories Day Care Centre Ltd	35,001
Memphis Group, The	17,206
Menard, C	12,020
Mendelson Films Ltd	2,393
Menge Trucking, Jurgen	46,461
Menhinicks Horse Rentals	2,400
Menkes, E T	17,714
Mennell, B & P	1,085
Menno Home	1,366,776
Menno Hospital	1,691,049
Menno Travel Service Canada Ltd	650
Mennonite Central Committee	81,206
Mennonite Educational Institute Assn	411,383
Mennonite Intermediate Home Care Society of Richmond	215,817
Menzel Contracting	4,602
Menzies Outboard Stern Drive	8,772
Mer Kor Services Inc	6,514
Mer Van Sales Ltd	1,569
Mercam Marine Sales Ltd	559
Mercer Ltd, William M	850
Mercer, A C	700
Mercer, L S	700
Mercer, W M	1,737
Merck Frosst Canada Inc	562,601
Mercury Marine Ltd	43,105
Mercury Marine Sales & Service	6,243
Mercury Marine Services Ltd	17,998
Mere Mil Wood Products Ltd	2,880
Meredith & Co	3,717
Meredith, J	9,391
Meridian Aviation	664
Meridian Mobile Mfg Ltd	1,604
Meridian Motors Ltd	9,802
Meridian Systems Ltd	41,650
Meridian Village After School Centre	15,559
Merit Industries Ltd	626
Merit Investments Corp	1,330
Merit Oil Co Ltd	7,666
Merit Transmissions Ltd	705
Merkel Trucking, Fred	5,852
Merlan Scientific Ltd	1,338
Merner, R	4,281
Merrell Pharmaceutical Inc	58,775
Merrett, L	3,157
Merridale Farm	1,600
Merrill & Ring Canadian Properties Ltd	2,298
Merrill Steam Service Ltd	12,796
Merrill, P	12,583
Merritt & District Chamber Of Commerce	6,441
Merritt & District Youth Resources Society	80,352
Merritt Alternate School Society	18,690
Merritt Automotive Supplies Ltd	8,963
Merritt Building Supplies (1978) Ltd	4,285
Merritt Curling Club	1,200
Merritt Elgered Electronics Ltd	1,311
Merritt Esso Service	1,719
Merritt Funeral Chapel	8,662
Merritt Glass Ltd	3,274
Merritt Herald	6,236
Merritt Import Auto Ltd	3,669
Merritt Machine Works Ltd	9,276
Merritt Moving & Storage	22,916
Merritt Muffler Town	960
Merritt Optical	5,642
Merritt Radiator	815
Merritt Sandblasting	1,705
Merritt School District 31	6,718,703
Merritt Secondary School	538
Merritt Shell Service	4,840
Merritt Veterinary Services Ltd	822
Merron Contracting	14,362
Merry & Co	13,912
Merry Andrew Daycare	7,929
Merry Moppets Nursery School Ltd	2,828

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Merryfield Cattle Co Ltd	11,245
Merslack, G	57,329
Merville Fire Protection District	17,000
Mervyn, D J	612
Mesaros, J	630
Mesi, T	525
Mesich, T	33,197
Messenger, J	14,300
Messner Foster & Stevens	11,475
Meston Ltd, J	1,318
Metal Craft Manufacturing Ltd	7,285
Metals Week	572
Metchosin Fire Protection District	30,900
Metchosin Homemakers Service	74,751
Metco Canada Ltd	10,814
Metro & Son Watch & Lock Service	1,322
Metro Janitorial Services Ltd	4,980
Metro Motors Ltd	21,829
Metro Moving & Storage Ltd	13,199
Metro Parking Ltd	41,254
Metro Sand & Gravel Ltd	16,435
Metro Supply Ltd	960
Metro Toyota	2,846
Metropolitan Business Machines Ltd	3,809
Metropolitan Life Insurance Co	649
Metropolitan Press Ltd	44,178
Metropolitan Stores Ltd	2,203
Metropolitan Wire (Canada) Ltd	6,554
Metrotech Sales Ltd	1,007
Metzak, D, Dr	526
Metzger, J	734
Metzner, L, Dr	1,515
Meugens, R M	20,518
Meurs, B M	834
Meuser, P	30,131
Meyer Enterprises Ltd, K	3,544
Meyers Holland Motors Ltd	45,687
Meyers Trucking, K & H	15,520
Meyers, D L	927
Meynders, W	10,465
Meziadin Lake Service	3,574
Mi-Ke Enterprises	4,785
Mibeck Contracting Ltd	80,203
Mica Creek Television Assn	16,400
Mica Dam Lumber Sales Ltd	3,590
Mica Grading	90,234
Mica Marine Ltd	1,365
Michaels Fine Photographs Ltd	1,313
Michalski, S	113,711
Michaud, A	7,032
Michaud, L E	867
Michaux, C	881
Michek, R S	9,700
Michel, C	1,209
Michel, E	18,485
Michel, J E	700
Michel, K A	700
Michel, P E	700
Michel, Y	1,050
Michelin	146,574
Michell Excavating Ltd	23,125
Michell, C J	700
Michelow, M	7,399
Michelson, B	32,108
Michelson, M M, Dr	643
Mickey Trucking, Don	12,085
Mickey, S	17,526
Mickey, W H	673
Mickeys Supplies Ltd	2,994
Mickie Ltd, M	2,905
Mickie Trucking, R	16,096
Micom Co	159,747
Micomeki Farms Ltd	1,100
Micon Products Ltd	7,391
Micr-Com Systems Ltd	38,289
Micro Biological Supplies	960
Micro Products Ltd	1,244
Microfilming Corp Of America	1,554
Micromedia Ltd	19,371
Micropoint Pen Ltd	2,178
Mid City Texaco (1982)	7,164
Mid Island Archers	528
Mid Island Excavating Ltd	8,812
Mid Island Fire Equipment Ltd	1,236
Mid Island Forestry Contract Services	9,528
Mid Island Mobile Marine	1,247
Mid Island Paving Ltd	376,822
Mid Province Travel Flyers	528
Mid Valley Lumber Ltd	1,084
Mid-Canada Medical	110,495
Mid-Island Trailer Hitches	645
Mid-Province Travel	9,940

SCHEDULE OF PAYMENTS

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Midas Muffler Shops	10,531
Middio, S	4,275
Middle River Contracting Ltd	6,853
Middleman, E	48,692
Middleton Associates	204,826
Middleton Family Care Home	3,680
Middleton Physiotherapy Clinic	1,426
Middleton Trucking Ltd	50,860
Middleton, H	515
Midgate Optical	4,407
Midway Inn Grocery	800
Midland Glass & Tire	5,229
Midstream Manor	104,066
Midvalley Construction Co	96,360
Midvalley Dental Ceramics Ltd	963
Midvan Motors Ltd	1,080
Midway Appliances & Repairs (1981) Ltd	949
Midway Inn Grocery	736
Midway Metals Ltd	195,467
Midway Reading Centre	1,994
Midway Restaurant	1,764
Midway Service	6,197
Midway Supply Ltd	17,494
Midwest Helicopters Ltd	38,452
Midwest Pharmaceuticals Ltd	676
Mighton Contracting Ltd	20,907
Mighty White Dolomite Ltd	4,074
Miguels Chile Chapter Restaurants Ltd	7,107
Mihalic, M	16,848
Mikar Construction Ltd	2,001
Mikes Auto Body	1,006
Mikes Auto Towing	653
Mikes Automatic Transmissions Service	2,675
Mikes Greek Food Place Ltd	1,120
Mikes Radiator Repair & Sales	4,909
Mikes Transmissions	604
Mikes Upholstering	1,125
Mikkelsen Auto Service Ltd	714
Mikmat Enterprises	10,800
Miks Farm, W	672
Mikulko, I & J	1,905
Mil-Sted Agencies Ltd	1,244
Mila Trucking	23,650
Milburn, D G	710
Milburn, J	620
Mildenberger, D J	2,487
Mile Creek Holdings Ltd	15,584
Mile High Lodge	1,500
Mile 300 Electric Ltd	3,111
Miles & Associates, M	7,999
Miles Laboratories Ltd	10,776
Miles Motors Inc	1,492
Miles Trucking	4,042
Miles, C	4,198
Miles, J E, Dr	18,439
Milewski, M M, Dr	31,665
Military Engineers Museum Assn	3,552
Military Police Fund	3,688
Milkovich, N	1,920
Mill Bay Fire Protection District	47,550
Mill Bay Pharmacy	120,822
Millar & Brown Ltd	5,121
Millar, A	22,952
Millar, J W	4,135
Millars Drugs Ltd	64,423
Miller, K G & D A	10,000
Miller, B & E	800
Miller & Wyatt Ltd	10,673
Miller Contracting Ltd	13,731,210
Miller Freeman Publications Inc	880
Miller Golf Printing & Supply Ltd	3,927
Miller Printing Equipment	630
Miller Supply Ltd	713
Miller Tire (1976) Ltd	4,887
Miller Trucking (1977) Ltd, Dave	7,878
Miller Wilson & Co Ltd	44,036
Miller, A	7,513
Miller, B B	2,760
Miller, B J, Dr	888
Miller, D	36,297
Miller, G	2,663
Miller, G	7,000
Miller, J	18,369
Miller, J	603
Miller, J A G	517
Miller, L	25,438
Miller, M	1,096
Miller, M	21,748
Miller, P	4,000
Miller, R J, Dr	708
Miller, S	1,140

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Miller, W A	642
Millers	2,442
Millers Auto Body	1,583
Millers Body Shop Ltd	2,324
Millers Nursery	724
Millers Photo Finish Ltd	5,332
Millers Upholstery	1,755
Millichamp, T D	714
Milligan Auto Body (1976)	603
Milligan Bros Logging (1975) Ltd	4,218
Milligan, G	32,113
Milliken, N	8,108
Milliken, T	507
Millikin, G	4,343
Millin, G	19,002
Millipore Ltd	31,661
Mills, L & P	79,908
Mills Contracting Ltd, R A	25,422
Mills Esso Service	963
Mills Kelowna Ltd, H P	3,658
Mills Memorial Hospital	5,809,543
Mills Paint & Wallcoverings	982
Mills Printing & Stationery Co Ltd	9,272
Mills, D A	676
Mills, E G	2,400
Mills, F H G, Dr	46,019
Mills, G	1,102
Mills, J	3,624
Mills, J	1,000
Mills, N	944
Mills, T	546
Mills, W E	1,150
Millsap, P	19,594
Millstream Inn	1,162
Millstream Shell Service	706
Millstream Timber Ltd	8,532
Milmine, R N	1,523
Milne & Craighead	2,586
Milne Boatworks, D	1,500
Milne Cannery Ltd, D L	26,204
Milne Carmichael Corbould & Todd	2,920
Milne, B	730
Milne, G J	62,000
Milner Trucking Ltd, J	3,113
Milnes Bobcat Service	32,793
Milobar, M	503
Milos Equipment Ltd	67,262
Milot, R	15,525
Milstone, C	6,682
Miltenberger, D	742
Milton & Munch	3,022
Milton Enterprises Ltd, O	5,600
Milton Ltd, J	19,628
Milton Towing	928
Miltons Excavating	1,065
Milward, D	8,625
Milyn Trucking	1,328
Minaker, D	700
Minas Holding	1,217
Mine Reclamation Symposium	1,140
Miner Co Ltd	31,286
Miner Society For Cultural Advancement, Bill	59,363
Miners Bay Enterprises	521
Mines Assay Supplies Ltd	2,210
Ming Tak Day Care	27,848
Mings Cafe	6,287
Mings Kitchen	987
Mings Restaurant	5,100
Mings Store Ltd	922
Mini Centre, The	1,106
Mini Landscaping	13,130
Mini Warehouses Ltd	2,235
Mini-Circuits	1,997
Mini-Drive Car Rentals & Leasing	755
Minister Of Finance Of Manitoba	2,321
Minit-Tune (Fort St John) Ltd	648
Minit-Tune (Prince George) Ltd	2,804
Minit-Tune B C Ltd	915
Minnekhada Vegetable Farm	5,774
Minoru Pharmacy	47,166
Minoru Truck Bodies Ltd	4,547
Minstrel Air	10,912
Mint & Co	901
Minten & Mccallum	14,831
Minto Services	957
Minute Muffler	4,547
Miracle Beach Resort	2,633
Miracle Service	1,129
Miramar Hotel, The	4,070
Mirk Managements Inc	1,516
Miros Finishing & Remodelling	2 125

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Miros Upholstery	5,908
Mirror, The	2,907
Mirtus Growers Ltd, Eric	2,127
Miskulin Residence, M	3,473
Miskulin, M	5,030
Mission & District Association For The Mentally Retarded	31,356
Mission Auto Wrecking Ltd	1,499
Mission Community Services	135,610
Mission Community Services Society	3,768
Mission Country Foods Ltd	560
Mission Creek Farm Inc	2,300
Mission Day Care Centre	39,732
Mission District Chamber Of Commerce	7,543
Mission Folkfest Committee	1,200
Mission Fostering Inc	41,730
Mission Freight Lines Ltd	1,613
Mission Funeral Home Ltd	3,228
Mission Hardware Centre Ltd	923
Mission Hill Vineyards Inc	991
Mission Indian Friendship Centre	5,772
Mission Legion Pipe Band	1,725
Mission Memorial Hospital	6,403,623
Mission Park Family Restaurant	1,012
Mission Racers Speed Skating Club	586
Mission School District 75	13,698,128
Mission Workshop Assn	120,402
Mister I D	894
Mister Sweeper	2,217
Misterfrench Enterprises Ltd	1,856
Mistwood Stables	760
Misty Isle Electric Ltd	549
Misty Isles T V Society	39,900
Mitchell Auto Parts	63,172
Mitchell Auto Parts (Castlegar)	3,147
Mitchell Bay Contracting Ltd	31,628
Mitchell Brothers Merchants Ltd	1,066
Mitchell Press Ltd	697,610
Mitchell Schuller & Co	7,925
Mitchell, A	1,361
Mitchell, A L	776
Mitchell, D	1,573
Mitchell, D	736
Mitchell, D L, Dr	19,975
Mitchell, D, Dr	2,370
Mitchell, E A H	26,240
Mitchell, F	636
Mitchell, J B	33,609
Mitchell, J G	5,209
Mitchell, J J	662
Mitchell, K R	577
Mitchell, P	750
Mitchell, R	2,200
Mitchell, R	8,627
Mitchell, R S	1,800
Mitchell, T	2,264
Mitchell, W R	837
Mitchells (Chase)	2,191
Mitchells (Revelstoke)	23,370
Mitchells (Salmon Arm)	40,596
Mitchells (Sicamous)	731
Mitchells Penticton	5,510
Mitco Marine Ltd	2,238
Mitco Transportation	33,000
Mitron Engineering Ltd	1,265
Mitsubishi Canada Ltd	19,445
Mitten & Associates Ltd, L A	1,500
Mitten Lake Contracting	6,085
Mitten Realty Ltd	828
Mittler, G, Dr	1,165
Mitton The Florist	967
Mizar Construction Co Ltd	2,113
Mlords Hair 2 Ltd	1,256
Mo-Na Food Enterprises Ltd	14,004
Moa International Management Corp	700
Mobbs, B I	5,756
Mobbs, H	9,813
Moberg & Sons Ltd, Vic	40,820
Moberly Lake Trading Post Ltd	1,260
Moberly Park Manor	281,488
Mobil-Arc Welding	824
Mobile Contracting Co Ltd	78,398
Mobile Equipment Service Ltd	109,917
Mobile Industries	8,680
Mobile Locksmithing & Maintenance	648
Mobile Painting & Sandblasting Ltd	4,900
Mobile Sandblasting & Painting	2,055
Mobile Telephone Shops Inc	1,210
Mobius International	10,204
Moby Dick Boatel	1,875
Moby Dick Motor Hotel Inc	5,968
Modase Industries Ltd	1,965

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Model Express	2,691
Model Transfer Ltd	1,648
Modern Cleaning Service	2,511
Modern Electronics Inc	1,731
Modern Eyes Optical	7,559
Modern Materials Ltd	9,131
Modern Products Ltd	854
Modern Sew Stores Ltd	844
Modern Tire Ltd	1,136
Modern Tune Up Centre Ltd	1,244
Modern Woodcraft Mfg	2,552
Modeste Wool Carding Ltd	7,111
Modicon Canada Ltd	1,860
Modrall, H R	1,836
Modu Form Inc	20,436
Modular Bridge Systems Ltd	51,213
Modular Products Ltd	3,608
Moe Contracting Ltd, R	11,102
Moen, D	2,364
Moen, H R	3,219
Moes Backhoe Service	25,206
Moffat, R	15,456
Mogensen, T	2,498
Moggridge, C	1,178
Mohamed, S N, Dr	35,196
Mohawk Family Market	1,351
Mohawk Oil Co Ltd	12,376
Mohawk Propane	7,935
Mohawk Terminals Ltd	39,182
Mohawk Western Finishing Supplies Ltd	554
Mohr, H	662
Mohs, G	2,014
Moir, J B, Dr	21,653
Moisley, G	2,650
Moka, G P	2,507
Molanden Services	2,500
Moldowan Grader Services Ltd, Ken	3,492
Moldowan Place Ranch	740
Mole East, The	87,228
Mole Mountain Productions	629
Moler System Of Schools Of B C Ltd	3,410
Moline, F G	980
Mollerup, V, Dr	16,815
Molly Motors Ltd	5,933
Molly Mouse Day Care Centre	16,959
Molnar, A	15,000
Molnar, J	3,092
Molnar, L N	611
Molnar, S	24,824
Molokai Productions Inc	720
Moloney, P J, Dr	973
Molony, R J, Dr	10,141
Molson Brewery B C Ltd	4,880
Molvan Poultry Farms Ltd	560
Molyhills Enterprises Ltd	1,188
Mom Printing	4,003
Mon-Agro Consultants	2,013
Monahan Agency Ltd	994
Monarch Beauty Supply Co	5,414
Monarch Fine Foods Co Ltd	1,587
Monarch Marking System Ltd	2,141
Monarch Pharmacy Ltd	4,498
Monark Excavating	1,495
Monashee Co-Operative	5,676
Monashee Manor	171,167
Monashee Manufacturing Corp Ltd	2,811
Monashee North Fork Contracting	1,351
Monashee North Fork Industries	14,330
Monashee Ranches Ltd	19,197
Monashee Realty (Heritage) Ltd	550
Monco, J A	1,117
Monday Magazine	3,365
Mondo Enterprises Ltd	63,717
Money, J	2,021
Monford Agencies Ltd, L H	1,951
Mongeon, M S J	525
Monitor Enterprises Ltd	560
Monk Office Supply Ltd	840,136
Monkman, R	7,292
Monks Super Service Ltd	5,378
Monod Sports Ltd	12,415
Monrad & Whitson	56,859
Monroe Bros Contracting Ltd	20,807
Monroe Systems For Business	778
Monroe The Calculator Co	515
Mons Lake Logging Ltd	2,399
Mons Trucking Ltd	3,569
Monsanto Canada Inc	1,537,986
Monsanto Oils Ltd	132,495
Mont-Leon Construction Masonry Ltd	6,103
Montage Editing Ltd	13,475

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Montebello Metal Inc	12,908
Monteith, M E	1,209
Monterey Learning System	1,776
Monterey Motors (1977) Ltd	2,326
Montessori Day Care Centre Society	9,395
Montessori School Society	3,999
Montgomery, C A	7,872
Montgomery, C R, Dr	10,396
Montgomery, D	1,629
Montgomery, S	633
Montgomery, T A	864
Montlor Holdings Ltd	2,737
Montrose Hotel	925
Montys Trucking & Contracting	7,853
Montys Trucking Ltd	2,636
Monych, A E	2,019
Moody, A D	515
Moody, C	1,200
Moody, S	980
Moodys Investors Service	2,300
Moodyville Fashions & Fabrics Ltd	853
Moon Farm	672
Moon Valley Farms	1,001
Moon, W S	20,606
Mooney Construction Ltd	13,490
Mooney Contracting Ltd, Gordon	5,936
Mooney H Reynolds E Bonner, G	1,522
Mooney Machine Works	4,308
Mooney Transport	2,760
Mooney, J	2,524
Mooney, J A	1,306
Mooney, M	1,800
Moonstruck Holdings Inc	3,433
Moore & Johnston Heavy Equipment Ltd	9,372
Moore & Sandy Holdings Ltd	6,049
Moore Business Forms	959,327
Moore Co Ltd, Paul, The	4,622
Moore Electric Co	3,699
Moore Graphics Ltd	5,965
Moore Home, Anne	10,638
Moore Publishing Ltd	1,136
Moore Trucking, G & M	2,607
Moore-Clark Co Inc	9,246
Moore Parry Ltd	1,989
Moore, A	1,392
Moore, B D	649
Moore, B L	1,795
Moore, B L	1,912
Moore, B M	7,720
Moore, E	19,090
Moore, E T S	2,925
Moore, F	1,268
Moore, G	6,408
Moore, H A	2,575
Moore, J	3,428
Moore, J	6,131
Moore, J A	33,098
Moore, J B, Dr	593
Moore, R	14,591
Moore, S	6,400
Moorhead Trucking, R	17,687
Moorthys Rest Home	28,138
Moose Lake Resort	640
Mor Enterprises	515
Mor Systems Ltd	746
Moraes, C B	950
Morales, R B	1,900
Moran Carpenter & Piket	49,067
Moran Seeds Inc	967
Morango Trucking	19,911
Morans United Pharmacy	99,578
Morden, H	17,733
Moreau, H	600
Morell Pure Foods Ltd	52,882
Morelli & Associates, C	2,500
Morelli Chertkow Griffiths & Donaldson	33,746
Moreno, R	3,155
Morfee Industries Ltd	9,173
Morgan & Son, Roy	2,007
Morgan Creek Contracting Ltd	928
Morgan Trucking, C	9,255
Morgan-Osborne Electric Ltd	1,202
Morgan, A	1,796
Morgan, B	28,097
Morgan, C	11,496
Morgan, C	700
Morgan, D	1,832
Morgan, G	778
Morgan, K J	2,500
Morgan, R	857

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Morgans Glass Co Ltd	1,193
Morguard Properties Ltd	1,180
Morhart & Sons Ltd, J D	64,536
Morin, B	950
Morin, R B	1,380
Morissette, L	2,320
Moritz, P M	3,870
Morley, C	3,846
Morley, P	675
Morley, W F	1,161
Morleys Five Point Pharmacy Ltd	55,480
Morneau Mechanical Consulting, B P	1,460
Morner, D	1,018
Morningside Child Care Centre	713
Morningside Day Care	7,758
Morningside Nursery School	3,951
Morris Agencies Ltd	1,140
Morris Bros Trucking Ltd	1,325
Morris Electric Ltd, W C	1,107
Morris Enterprises Ltd	888
Morris Excavating Ltd	19,406
Morris Industries Ltd	1,000
Morris Industries, R J	524
Morris Ltd Wholesale, M P	2,226
Morris, A	2,000
Morris, D	1,415
Morris, D	4,890
Morris, G M	825
Morris, J	10,131
Morris, J	1,061
Morris, J C	925
Morris, K	10,620
Morris, L	1,302
Morris, M	3,062
Morris, M	4,480
Morris, R	875
Morrison, G & C	956
Morrison, P L & T	32,063
Morrison Auto Marine	3,171
Morrison Industries Inc, R A	1,319
Morrison Ltd, J	8,110
Morrison, A B, Dr	1,113
Morrison, B	589
Morrison, B E	2,850
Morrison, D	694
Morrison, D L	700
Morrison, E A	869
Morrison, K A	2,963
Morrison, N	3,678
Morrison, N E	1,500
Morrison, P L	1,988
Morrison, R	1,000
Morrison, T	14,204
Morriss Printing Co Ltd	5,143
Morrow, F	7,369
Morrow Falk Family Pharmacy Ltd	148,828
Morrow, D F, Dr	2,170
Morrow, E A	774
Morrow, W G	847
Morrows Moving & Storage Ltd	2,995
Morrows Trucking & Redi-Mix Ltd	26,207
Morsan Farms Ltd	1,120
Morten, P	1,050
Mortensen General Merchant, O A	1,256
Mortensen Trucking, L	36,838
Mortensen, K	2,817
Mortensons Store	2,904
Mortimer & Associates	9,572
Mortimers Monumental Works (1977) Ltd	539
Morton Chemical Ltd	195,170
Morton Industries Ltd	9,513
Morton, R	1,147
Morts Bobcat Service	1,660
Morven, L	700
Mosby Co Ltd, C V	649
Moseley Campbell Froh & May	973
Moser, G A	903
Moser, M S	1,752
Moses Lake Land & Forest Management Ltd	17,298
Moss & Associates Ltd, A	19,972
Moss Family Day Care, Lucille	588
Moss, J P	1,418
Mossman, D	875
Mostad Publications Ltd	540
Mostad, W	682
Motchman, P	1,838
Motek, B	600
Mother Goose Daycare	1,705
Mother Goose Preschool	1,770
Motherlode Enterprises Ltd	686

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Motherwell Logging Ltd	73,982
Motherwell, A	1,089
Motion Picture Lighting Ltd	5,852
Motiuk, J W	2,634
Moto Management Ltd	2,400
Motor Car Parts (Prince George) Ltd	25,697
Motor Car Parts & Industrial Supplies of BC Ltd	5,707
Motor Car Parts Kamloops Ltd	11,583
Motor Car Parts New Westminster Ltd	8,340
Motorcade	3,382
Motorola Inc	2,063
Motorola Ltd	999,799
Motorsport B C	5,008
Motorways	84,566
Motyka, J	962
Motz Contracting, Lloyd	580
Motz Industrial Saw	1,096
Mouat Gardens Daycare	3,845
Mouats Trading Co Ltd	999
Mould, B	5,606
Moulds, S	27,727
Mounsey, D	3,934
Mounsey, R	505
Mount Arrowsmith Ski Club	29,329
Mount Begbie Elementary School	532
Mount Benson Funeral Home Ltd	12,298
Mount Benson Senior Citizens Housing Society	177,433
Mount Currie Band Council	27,500
Mount Currie Christian Youth Group	618
Mount Currie Floor Hockey Club	585
Mount Douglas Senior Secondary School	2,089
Mount Edward Court	1,059,224
Mount Elizabeth Secondary School	1,407
Mount Newton Pharmacy	37,970
Mount Newton Society For The Elderly	103,925
Mount Paul Contracting Ltd	20,112
Mount Paul Private Hospital (1981)	1,416,626
Mount Pleasant Child Care Society	130,328
Mount Pleasant Day Care	3,814
Mount Pleasant Family Centre Society	65,215
Mount St Francis Hospital	2,261,267
Mount St Joseph Hospital	13,412,591
Mount St Mary Hospital	3,024,450
Mount View Pharmacy	4,113
Mount View Tree Service	4,950
Mount Waddington Regional Arts Council	1,800
Mount Waddington Regional Hospital District	114,568
Mount 7 Taxi Ltd	1,721
Mountain Dance Theatre Society	4,000
Mountain Equipment Co-Op	82,931
Mountain Express Co Ltd	22,636
Mountain F M Radio Ltd	3,412
Mountain Fire Protection District	12,340
Mountain Man Sports Ltd	826
Mountain Meadows Ranch	10,323
Mountain Moments	510
Mountain Pacific Forestry Ltd	5,864
Mountain Reforestation Ltd	72,613
Mountain Rest Home	31,342
Mountain Side Hogs Ltd	1,100
Mountain Top Construction Ltd	35,634
Mountain View (Gulf) Service	1,350
Mountain View Cemetery	28,574
Mountain View Electric Ltd	4,118
Mountain View Farm Enterprises	1,880
Mountain View Home	203,542
Mountain View Lodge	20,144
Mountain View Motel	16,139
Mountain View Rest Home	266,953
Mountain View Service	549
Mountain West Studios Ltd	1,559
Mountain-Air Refrigeration & Air Conditioning	620
Mountaineer Takeout	640
Mountainside Lodge Ltd	774
Mountainview Apartments	605
Mountainview Lodge	59,219
Mountlee Holdings Ltd	1,173
Mountview Bakery Ltd	11,479
Movie-Sound Services	3,481
Mowat & Son Ltd, D	1,387
Mowatt, B L	700
Mowatt, S	700
Moxley, T	2,808
Moxon Agencies, C	10,802
Moxon, C	6,925
Moy, W W	564
Moyen Backhoe Service, D L	6,051
Moyer Education	9,561
Moyer, C	880
Moyes, D	115,497
Moyie Community Club & Recreation Commission	1,832
Moyie General Store	1,278
Mr Big N Tall	1,289
Mr Coffee Services Ltd	2,983
Mr Ice	1,208
Mr Jakes Steakhouse	1,218
Mr Mikes Char-Broiled Steaks	4,367
Mr One Hour Cleaners	2,000
Mr Reas Cleaners	1,594
Mr Rentals	1,664
Mr Sparks Auto Electric Ltd	2,269
Mrozinsky, L	1,533
Mrs Dentons Day Care Centre	559
Mrs Duecks Daycare Centre	38,507
Mrs Willmans Baking Ltd	2,097
MSA Adult Day Care Centre	56,189
Mt Bastion Shake & Shingle Ltd	1,643
Mt Boucherie Holdings Ltd	880
Mt Ida Concrete Products Ltd	5,701
Mt Pleasant Community Centre	1,278
Mt Pleasant Credit Union	918
Mt Pleasant Neighbourhood House	161,350
Mt Pleasant Out Of School	20,146
Mt Sentinel Secondary School	2,070
Mt Seymour Caterers Ltd	80,576
Mt Sicker Holdings Ltd	748
Mt Waddington Family Services Society	232,913
Mt Washington Ski Resort Ltd	150,000
Mucci, E	1,502
Much & Time Crane & Rigging Ltd	6,794
Muckles Moving & Storage Ltd	9,146
Muckles Transfer	2,398
Mud Bay Dyking District	377,882
Mud Hut	5,875
Mudie Auto Body Ltd	2,637
Mudlark Excavating	1,007
Mudslide Contracting Ltd	92,090
Mueck, T	2,948
Muegens, R	2,581
Mueller Enterprises Ltd	33,128
Mueller, R, Mrs	15,066
Mufford, H W	900
Muggs Trucking & Bulldozing	12,868
Muheim Memorial Elementary School	544
Muir Cap & Regalia Ltd	13,925
Muir Communications Equipment (1968)	19,065
Muir, A, Dr	1,495
Muir, G	720
Muir, K	10,887
Muir, W	3,000
Muirhead Machinery Ltd	1,440
Muirhead, K	5,509
Muirhead, P	1,061
Mulberry Bush Bookstore	700
Mulders, R	1,035
Muldoon Greenhouses Ltd	1,320
Mulhall, F D	8,955
Mulholland, E and McInnis, G	61,611
Mulholland Western Merchants Ltd	1,361
Mulholland, D J, Dr	7,150
Mullard, D P, Dr	48,694
Mullen Roofing, Ron	7,080
Mullen, B	10,849
Mullett Trucking Ltd, Don	14,220
Mullick, R	1,202
Mulligan, D	23,580
Mulligan, V	5,642
Mullin Spring Ltd	7,119
Mullins, A	1,025
Multi Turf Specialists Ltd	26,604
Multicultural Society Of Kelowna	22,800
Multifibre Process Ltd	2,000
Multilingual Orientation Service Association For Immigration Communities	180,709
Multilingual Services	25,294
Multimedia Audiovisuel Inc	1,318
Multinational Consultants Inc	5,047
Multiple Sclerosis Society Of B C	41,849
Mulvaneys Restaurant Division	595
Mumford, L M	37,459
Munck Canada Ltd	1,685
Mundall, M	1,511
Mundel, H E	1,120
Mundy Drug Mart	29,239
Munegatto Masonry Ltd	19,600
Municipal Finance Authority of BC	61,166
Municipal Officers Association of BC	1,295
Munn, D	7,665
Munro, G R	970
Munro, R	1,215
Munro, R A	1,035
Munroe, D R	2,841
Munroe, W R	5,200
Munros Books	6,894
Munson, J	554
Mur Logging Ltd, A	1,360
Mur-Ford Contracting Ltd	2,988
Murakami Logging Ltd	6,815
Muraro, J	665
Murcheson & Murcheson Contracting Ltd	1,793
Murchies Tea & Coffee Ltd	34,626
Murdoch, M E, Dr	37,440
Murdock Construction	1,195
Murphy & Wakefield Ltd	3,830
Murphy Battista	10,316
Murphy Bulldozing	4,649
Murphy House, The E	141,908
Murphy Oil Co Ltd	63,259
Murphy Stationery Co Ltd	1,582
Murphy-Dyson, W	3,205
Murphy, B I	19,651
Murphy, D M	7,760
Murphy, F P	8,084
Murphy, E, Dr	7,143
Murphy, J	13,087
Murphy, J	1,760
Murphy, J D	1,346
Murphy, M A	2,794
Murphy, N	9,925
Murphy, P J	2,418
Murphy, P J	875
Murphy, R	7,500
Murphys Guest Home	27,558
Murray & Associates	13,963
Murray & Son Wholesale Nurseries Ltd	1,165
Murray Door & Building Products Ltd	738
Murray Elevator	115,061
Murray Hotel	5,559
Murray Nurseries Ltd	7,534
Murray Productions, T	7,887
Murray-Latta Machine Co Ltd	42,415
Murray, A S, Dr	1,538
Murray, C	504
Murray, D H	13,207
Murray, J	610
Murray, K R, Dr	30,176
Murray, S	2,100
Murray, W	690
Murrays Automotive Ltd	1,671
Murrays Custom Roto Tilling	142,067
Murrays Gradall Services	18,314
Musaph, L	578
Museum Gift Shop	1,129
Museum Of Northern B C	18,305
Musgrove Ford Sales Ltd	10,198
Music People Ltd, The	5,392
Musicman Piano & Organ Sales Ltd	1,265
Muskeg Oilfield Services Ltd	10,877
Musketeer Energy Ltd	409,354
Muskwa Flying Services Ltd	8,102
Muskwa Service	4,563
Musqueam Recreations Ltd	2,995
Musqueam Senior Womens Athletic Club	1,500
Mussallem Motors Ltd	2,107
Mussallem, G	3,818
Mussellam, K	1,075
Mussenden Ltd, J F	11,832
Mustang Industries Inc	17,153
Mustang Sportswear Ltd	1,031
Muth & Sons Ltd, R	3,498
Muto Contracting	534
Mutrie, E	19,645
Mutual Coffee Bar	4,531
Mutual Equipment Rentals Ltd	6,300
My Private Secretary	823
Myatt Trucking Ltd	26,067
Myckatyn, M M, Dr	822
Mycock Excavating, E	2,436
Myers Controls & Equipment Ltd	597
Myers Trucking Ltd	28,793
Myers, J H	1,806
Myers, T	28,575
Myers, W	14,430
Mybee Mufflers Ltd	2,809
Myrot, H	27,395
Myl-O Transportation Ltd	3,405

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Myles, D W	2,680
Myrfield Enterprises Ltd	1,280
M2/W2 Assn	50,513
N & L Trucking Ltd	4,092
N & M Logging Ltd	18,589
N & N Farm	3,280
N & R Transport Ltd	7,859
N A & Sons Logging Ltd	11,108
N B Red Sorensen Ltd	880
N C H S Charities Society	48,848
N C R Canada Ltd	63,644
N C S Diagnostics Inc	18,857
N D Enterprises Ltd	1,418
N D P-Surrey	8,010
N E Professional Photographic Display Labs Ltd	2,870
N K Souvenirs Ltd	928
N L Radio	2,959
N N L Industries	665
N R G Disposal Systems Ltd	1,789
N T L Coachways Ltd	2,212
N W Canine Plus (1975) Ltd	837
N W Fuel Injection Service (1983) Ltd	13,340
N-Viro Air Supply Co Ltd	3,878
Naam Natural Foods	2,037
Naaykens, B	2,625
Nabel Leasing	2,393
Naber Enterprises Ltd	943
Nabess, G A	1,900
Nabob Foods Ltd	225,626
Nadina Truck Service	569
Nado Boat Tops	4,160
Naesgaard, T	4,858
Nagatani, L	1,000
Nagel, H	700
Nahanni Holdings Ltd	887
Nahm, T E	1,941
Naiman Graphic Design, Linda	1,847
Nair, N G, Dr	68,355
Nakamura & Associates Ltd, T	1,976
Nakielna, B E M, Dr	32,744
Naknakin, R V	6,452
Nakusp & District Chamber Of Commerce	1,400
Nakusp & District Homemaker Service	229,246
Nakusp Auto Parts (1979)	1,034
Nakusp Child Care Society	1,617
Nakusp Day Care Centre	1,166
Nakusp Elementary School	550
Nakusp Flower Shop	579
Nakusp Masonic Holding Society	4,345
Nakusp Public Library Assn	7,620
Nakusp Redi Mix	28,942
Nal Of Canada Ltd	38,743
Nalleys Canada Ltd	2,286
Nams, M L N	2,542
Nanaimo & District Arts Council	3,500
Nanaimo & District Fish & Game Protective Assn	8,750
Nanaimo & District Homemaker Service Assn	1,254,822
Nanaimo & District Museum Society	22,226
Nanaimo Association For Intervention & Development	38,774
Nanaimo Association For The Mentally Retarded	356,144
Nanaimo Athletic Enterprise Ltd	1,294
Nanaimo Business Machines Ltd	3,038
Nanaimo Caledonian Society	1,000
Nanaimo Childrens Day Care Centre	28,629
Nanaimo Chrysler Ltd	26,599
Nanaimo Citizen Advocacy Assn	25,956
Nanaimo City Senior B Lacrosse Club	1,800
Nanaimo Community Employment Advisory Board	5,482
Nanaimo Daily Free Press	5,138
Nanaimo Disposal Service (1980) Ltd	2,421
Nanaimo District Senior Secondary	1,045
Nanaimo Driftwood Marine Services Ltd	550
Nanaimo Ecumenical Centre Society	3,085
Nanaimo Employees Assistance Plan	25,000
Nanaimo Family Life Assn	279,912
Nanaimo Foundry & Engineering Works Ltd	3,333
Nanaimo Harbour Commission	3,119
Nanaimo Hornets Rugby Football Club	2,476
Nanaimo Indian Band	16,400
Nanaimo Marina	1,107
Nanaimo Martinizing Ltd	1,616
Nanaimo Meals-On-Wheels	5,006
Nanaimo Mobile Glass	683
Nanaimo Montessori School	1,109
Nanaimo Neurological & Cerebral Palsy Assn	295,644
Nanaimo New Image Kings Hockey Club	550
Nanaimo Orthopedic Center	2,056
Nanaimo Parent Participation Preschool	823
Nanaimo Parks & Recreation Commission	16,992
Nanaimo Poultry Processors	2,400
Nanaimo Prime Plus Developments Ltd	1,148
Nanaimo Realty Co Ltd	1,163
Nanaimo Refugee Coordination Society	36,193
Nanaimo Regional General Hospital	22,173,609
Nanaimo Regional Hospital District	235,825
Nanaimo School District 68	35,372,364
Nanaimo Sheet Metal Ltd	809
Nanaimo Shipyard Ltd	807,467
Nanaimo Tel-An Ltd	1,529
Nanaimo Ticket Centre	984
Nanaimo Travellers Lodge	1,001,906
Nanaimo Travellers Lodge Adult Day Care Centre	55,550
Nanaimo Volunteer Centre Society	22,260
Nanaimo Water Sports Committee	1,200
Nanaimo Youth Services Assn	4,616
Naniah Daycare	20,545
Nanook Day Care Centre	43,810
Nanoose Bay Pentecostal Camp	521
Nanoose Indian Band	7,677
Nans Restaurant	3,417
Nantes Restorations Ltd, M N	2,655
Napa Distribution Centre	1,288
Napier Lodge	553,176
Napier-Hemy, J A	2,409
Naramata Centre For Continuing Education	12,524
Naramata Irrigation District	21,234
Naramata Recreation & Parks Commission	6,000
Naramata Seeds For Learning Society	528
Naramata Summer School Of Music Arts	3,000
Narco Centre	541
Narin, R	50,056
Narod Developments Ltd	2,906
Narod Realty Ltd, J	1,434
Narroway, M	875
Naruse, H K	5,327
Nasby, B	7,758
Nasby, H	10,460
Nash Hardware Ltd	1,193
Nash, A B	6,350
Nash, D	6,601
Nashua Canada Ltd	1,822
Nashwito Industries Ltd	13,582
Naslund, G & S	6,657
Nass Valley Tire Service Ltd	15,085
Nathe, S & W	600
Nation River Trucking	15,280
National & International Technical Consultants	2,000
National Academy Of Sciences	1,674
National Archival Appraisal Board	600
National Archives Trust Fund	1,561
National Association Of Regulatory Utility Commissions	865
National Association Of State Racing Commissions	5,150
National Association Of The Deaf, The	608
National Association Of Women And The Law	5,000
National Board Of Boiler Pressure Vessel Inspectors	768
National Book Centre	587
National Chemsearch	5,786
National Childrens Society, The	42,000
National Chinchilla Breeders Of Canada	845
National Concrete Accessories Ltd	2,547
National Council Of Jewish Women Of Canada	150,000
National Criminal Justice Reference Service	611
National Electric Cable	882
National Electronic Agencies Ltd	21,436
National Fire Protection Assn	1,871
National Food Distribution Centre For The Treatment Of Hereditary Metabolic Diseases	60,362
National Geographic Society Inc	6,496
National Golf Distributors Inc	1,432
National Homes Ltd	1,337
National Hotel	784
National Importers Ltd	2,536
National Installations Ltd	219,982
National Interiors Ltd	573
National Karate Association-B C Branch	10,910
National Liquidators Ltd	1,195
National Machinery Co Ltd	22,134
National Metal Corp Ltd	669
National Nursing Research Conference	870
National Paper Box	625
National Pavement Maintenance Ltd	1,208
National Safety Council	3,720
National Society For The Prevention Of Blindness Inc	3,503
National Spice Ltd	4,010
National Teller Training Institute	2,250
National Theatre School Of Canada	3,650
National Tour Brokers Assn	6,000
National Trust Co Ltd	1,697,670
National V T R Systems Inc	2,226
National Waste Recycling Ltd	23,380
National Wholesale Clothing Ltd	29,527
National Youth Orchestra	15,000
Native Brotherhood Of B C	16,070
Native Court Workers & Counselling Assn	1,624,289
Native Daughters Of B C	667
Native Education Centre	7,271
Native Indian Education Advisory Committee	4,850
Native Indian Student Union	5,000
Native Indian Youth Advisory Committee	1,500
Native Womens Honor Society	85,024
Natomas Exploration	40,830
Natural Aid Products Ltd	2,104
Natural Gas Co Ltd	1,079
Natural Look Hair Design	770
Natural Wood Shoppe, The	1,208
Natures Greenhouse	2,400
Natures Own Apiary	593
Navair Ltd	86,289
Naval Officers Association Of B C	855
Navitron Communications Ltd	1,516
Navy League Of Canada	3,403
Nawican Daycare	1,540
Nawican Friendship Centre	48,294
Nawitka Renewable Resource Consultants Ltd	3,450
Naylor, C	3,135
Naylor, S L	4,200
Nazaroff, M	1,377
Naziel, R	700
Neagele, L	691
Neal Contracting Ltd, John	34,142
Neale Logging	7,155
Neaman, L M	2,806
Nearly New Collection, The	825
Neat Construction Ltd	942
Neate & Co Ltd, F J	1,730
Nebar Supply Co Inc	5,013
Nechako Association For The Handicapped	17,462
Nechako Brake & Wheel	2,405
Nechako Centre	13,452
Nechako Chevron	1,333
Nechako Chronicle	3,180
Nechako Community Arts Council	1,525
Nechako Elementary School	633
Nechako Redi-Mix Ltd	1,704
Nechako Reforestation	14,267
Nechako School District 56	14,533,692
Nechako Trading Co	1,714
Nechako Truck Service Ltd	1,392
Nechako Valley Community Service Society	78,380
Nechako Valley Credit Union	788
Nechako Valley Senior Secondary School	609
Nechako Water Wells Ltd	15,115
Necoslie Indian Band	30,000
Nedco	117,469
Nedo, M	3,402
Needham & Sons Ltd, S	1,873
Needham, S E	976
Needle Industrial Equipment	884
Neels Salon Ltd	588
Neering, R	613
Nehalliston Fishing Camp	2,756
Neighbourhood Service Association Of Greater Vancouver	242,823

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Neighbourhood Super Market Ltd	1,080
Neil & Son Cranework Ltd	19,958
Neil, S	546
Neill Secondary School Wrestling Team, A W	809
Neill, E S	873
Neill, W G	29,950
Neils Electric Ltd	10,850
Neilsen Metal Industries Inc	861
Neilsen Northwest	3,100
Neily, J A	1,355
Neiser Sales & Service Ltd	503
Nelmes Prescription Pharmacy	317,980
Nelsen-Doheny, L	1,000
Nelson, S V & C H	99,362
Nelson & District Arts Council	4,790
Nelson & District Homemakers Services	589,678
Nelson, E & R	3,774
Nelson Bros Fisheries Ltd	57,036
Nelson Canada Ltd	623,772
Nelson Chamber Of Commerce	9,799
Nelson Community Services Centre	112,239
Nelson Custom Grading Ltd, Mel	15,916
Nelson Daily News	18,331
Nelson District Child Care Society	24,723
Nelson District Community Resources Society	360,691
Nelson Esso Service	1,134
Nelson Family Day Care Society	45,892
Nelson Farmers Supply Ltd	2,325
Nelson Frame Art Ltd	1,229
Nelson Glass Centre	2,005
Nelson Helicopters Ltd	5,085
Nelson Industries Ltd	1,508
Nelson Jubilee Manor	168,826
Nelson Logging, S	13,345
Nelson Machinery Co Ltd	1,212
Nelson Maple Leaf Hockey Club	4,134
Nelson Orchard	1,000
Nelson Place Hotel	4,704
Nelson Public Library	14,450
Nelson Radiator Shop Ltd	1,818
Nelson Ready Mix	8,075
Nelson Riding Club	42,100
Nelson School District 7	14,832,215
Nelson Stationers & Office Equipment Ltd	2,854
Nelson Trucking, J	686
Nelson, A	700
Nelson, B J	16,882
Nelson, D	1,874
Nelson, D	1,900
Nelson, D E	21,119
Nelson, E	10,236
Nelson, H E	1,922
Nelson, J	1,453
Nelson, M	9,688
Nelson, N	9,975
Nelson, N	700
Nelson, N D	6,119
Nelson, P	10,187
Nelson, P	1,420
Nelson, R	9,261
Nelson, R T	2,583
Nelson, W	4,420
Nelsons Linen & Industrial Supply	45,327
Nelsons Linen Supply	9,703
Nelsons Music Centre Ltd	2,896
Nelsons Stores Ltd	1,277
Nemaia Properties Ltd	5,355
Nembhard, M	2,328
Nendick, K	4,542
Nenzen, A B, Dr	631
Neptune Food Suppliers Ltd	25,253
Neptune Pool Supplies & Ice Distributors	770
Neptune, H	6,258
Neratini, D B, Dr	2,450
Nesbitt, G	6,516
Nesbitt, M A	628
Ness Construction Ltd	2,662
Nesselbeck, A M	3,074
Nesseth Enterprises, L	796
Nessman, F	4,405
Nessman, J	2,469
Nest Pheasantry Ltd, The	1,200
Nestor Canada Inc	2,247
Netherlands Overseas Mills	3,737
Netherlands Reformed Congregation	259,052
Neto Family Care Home	29,403
Nets Helping Hands Agency Ltd	615,460
Network A Business Services	3,000
Neu-Way Distributing Inc	1,349
Neubauer Trucking, J	71,838
Neubauer, R	975
Neudorf Reporting Services Ltd	33,439
Neufeld, G & H	9,665
Neufeld, C	10,700
Neufeld, D	1,877
Neufeld, G A	687
Neufeld, H	852
Neufeld, K	5,389
Neufelds Body Shop Inc	1,263
Neufeldt, H D	750
Neufer, R & T	80,838
Neufield, B L	900
Neuman, R R	741
Neumann, G	6,564
Neumann, M	1,000
Neva Contracting Ltd, Gordon	748
Neva Contracting, S	9,128
Neville Crosby Inc	71,484
Neville, A	8,204
New Aiyansh Village Council	5,997
New Blue Sky Restaurant	1,541
New Caledonia Daycare	24,809
New Caledonia Supplies Ltd	7,521
New Chelsea Society	80,497
New Creations Jewellery Ltd	1,584
New Dawn Academy & Modeling Agency	675
New Denver & Area Home Health Care Society	113,632
New Denver Community Reading Centre	2,016
New Denver Group Day Care	3,196
New Denver Insurance Agencies Ltd	3,756
New Denver Silverton & District Homemakers Society	2,814
New England Conservatory Of Music	1,500
New Growth Forestry	10,576
New Growth Programs	600
New Hermes Ltd	2,031
New Hope Therapeutic Society	277,069
New Line Products Ltd	6,546
New Mackenzie Inn	680
New Play Centre	57,784
New Pui-Tak Day-Care Centre	28,448
New Quadra Travel Services Ltd	60,791
New Variety Daycare	19,204
New Ventures Foundation	694
New View Society	105,500
New Vista Care Home	2,233,760
New West Diesel	78,720
New West Equipment Ltd	647
New Westminster Bargain Center	551
New Westminster Chamber Of Commerce	14,836
New Westminster Hyack Festival Assn	283,805
New Westminster Minor Lacrosse	555
New Westminster School District 40	11,007,252
New World Hotel	780
New-Line Products Ltd	2,919
Newbeck, N	7,370
Newberry Cattle Co Ltd	8,322
Newberry, A J H	908
Newbould, T L	4,893
Newby, W G, Dr	3,070
Newco Glass Tinting Ltd	713
Newcomb, L	7,225
Newcombe Glee Club	1,500
Newell Riding Stables	645
Newhouse Graphics Ltd	86,533
Newlands Enterprises Ltd	70,410
Newlands Golf & Country Club	3,098
Newman Steel Ltd	139,040
Newman, D E, Dr	1,018
Newman, L	750
Newnes Machine & Ironworks Ltd	2,510
Newport Marketing & Communications Inc	80,151
News Advertiser, The	1,150
News, The	1,015
Newstead, I	810
Newtec Industries Ltd	2,000
Newton Auto Cooling & Accessories Ltd	723
Newton Ready Mix Ltd	2,062
Newton Texaco	1,737
Newton-Wakely, B	63,097
Newton-Whalley-Hi-Way Taxi Ltd	11,716
Newton, A	610
Newton, M	11,965
Newton, R	3,205
Newton, R T	9,221
Nex Holdings Ltd, D	1,230
Nezil, B	837
Ng, G C, Dr	721
Nguyen, Q	2,560
Niagara Distributors Ltd	1,775
Niagara Hotel	1,039
Niagara Institute, The	2,050
Niart Electrical & Consultants Ltd	3,280
Nican Trading Co Ltd	899
Nicheporuk Holdings Inc, W	66,827
Nichol, H, Dr	715
Nicholls Consulting Services	15,173
Nicholls Distributors Inc, R	32,000
Nicholls Trucking, Ted	4,725
Nicholls, J	620
Nicholls, P J, Dr	89,533
Nichols Net & Twine Co Inc	698
Nichols, C R	918
Nichols, G H	1,306
Nicholson Chevrolet Oldsmobile (1982) Ltd	32,226
Nicholson Equipment Ltd	788
Nicholson Murdie Machines Ltd	44,090
Nicholson Travel Agent, Tony	4,762
Nicholson, A A	25,652
Nicholson, H	931
Nicholson, H A	6,110
Nicholson, J E	530
Nicholson, W L	17,800
Nickel, J & M	15,861
Nickels Cartage Co Ltd	1,672
Nickerson, M W	12,659
Nickle Publications, C O	564
Nicks Janitorial Supplies Ltd	759
Nicks Trucking	2,720
Nico Wynd Golf Club	3,270
Nicol, S	3,450
Nicola Chain Saw & Equipment Rentals	4,659
Nicola Grasshopper Control Committee	20,000
Nicola Ranch Ltd	11,232
Nicola Valley Archives Assn	2,400
Nicola Valley Association For The Mentally Retarded	14,800
Nicola Valley Chapter Of R N A B C	1,400
Nicola Valley Community Arts Council	2,560
Nicola Valley Friendship & Counselling Assn	54,364
Nicola Valley Friendship Centre	8,750
Nicola Valley General Hospital	2,051,414
Nicola Valley Home Care Society	16,738
Nicola Valley Homemakers Society	139,221
Nicola Valley Indian Administration	17,083
Nicola Valley Indian Development Corp	27,142
Nicola Valley Native Drummers & Dancers	2,250
Nicolet Instrument Canada Inc	20,270
Nicolls Consulting Services	3,360
Nicolls, J	1,250
Niecke Cinematique Ltd, Ronald	3,342
Niedermayer, D P	3,611
Nielsen Dataquest	1,491
Nielsen Equipment Rentals Ltd	1,118
Nielsen Investments Ltd	12,244
Nielsen, I	9,930
Nielsen, K	9,557
Nielsen, R J	1,427
Nielson, E	19,504
Niezen, R	4,000
Nigel House	258,266
Nightingale Pharmacy	43,185
Nijjar, L	1,200
Nikal, H	700
Nikas Holding Ltd	5,471
Nikirk Trucking, W C	29,069
Nikka Overseas Agency Ltd	500
Nikkel, M A	1,200
Nikolai Millwork Industries (1980) Ltd	8,262
Nilgiri Rest Home	230,861
Nill, H	2,260
Niles Canada Ltd	150,910
Nimmo Bay Resort Ltd	4,798
Nimpkish Bay Recreation Committee	3,500
Nimpkish Indian Band	32,600
Nimpo Lake Community Assn	8,044
Nimpo Lake Enterprises Ltd	32,937
Nimpo Lake General Store	980
Ninomiya, S, Dr	64,595
Nisbet Tire Ltd	1,161
Nisgha School District 92	2,106,751
Nishga Tribal Council	800

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Nishikawa, J R	1,050
Niska Enterprises Inc	123,944
Nisly, E	18,995
Nisyok, H	700
Nitinaht Band Council	6,000
Nitsch, J	799
Nivens Gradall Service Ltd	47,495
Niwatsukino, T	1,645
Nixdorf Canada Ltd	590
Nixon Ltd, E	4,850
Nixon Wenger Watts Wagner Emfield & Williamson	35,697
Nixon, G R W	1,635
Nixon, M L Dr	8,350
Nixon, R D, Dr	110,435
Nixons Book Store Ltd	982
Nl Rucker Products Ltd	21,793
No 1 Auto Body	5,617
No-Name Optical	16,577
Noahs Ark Child Care Ltd	10,296
Noahs Ark Day Care	23,383
Nobbs Farm	959
Noble Tractor & Equipment Ltd	42,271
Noble, J M	1,684
Noble, L	5,994
Nodes Construction Ltd, H F	183,617
Noels Auto Repairs	629
Nogami Holdings	1,478
Noho Handy Dart System	4,934
Nohels Logging Co Ltd	118,799
Noirmondeau Trucking, L	3,129
Nolan Drugs Ltd	559,241
Nolan, A	4,519
Nolan, J	13,383
Nolan, J F, Dr	4,287
Nolette, O	4,638
Nomad Grading Service	48,367
Nomadic Silviculture Ltd	128,848
Nomadic Tree Planting	32,668
Nomarg Management Inc	8,240
Nomad Plastic Products Ltd	767
Noodle Makers, The	787
Noone, J A, Dr	12,221
Noone, J, Dr	134,824
Nootka International Realty Ltd	3,600
Nootka Sound Marina Ltd	5,152
Nootka Sound Service Ltd	4,003
Nor San Trucking	12,598
Nor Van Industries Ltd	5,294
Nor Van Trucking & Contracting Ltd	2,013
Nor-Am Patient Care Products Ltd	2,683
Nor-Del Electronics Ltd	714
Nor-Mar Body Shop	6,733
Nor-Mar Truck & Equipment Ltd	75,818
Nor-Van Auto Square	2,209
Nor Van Landscape Design Ltd	770
Nor-Wes Signs Services Ltd	527
Norad Holdings Ltd	963
Noral Contracting Ltd	6,566
Noramco Wire & Cable Co Ltd	55,483
Noram Printing Ltd	10,012
Noranda Metal Industries Ltd	3,020
Noranda Mines Ltd	4,449
Norben Industries Ltd	16,140
Norberg Ltd, Rod	2,774
Norberg Motors Ltd	81,451
Norbjerg, C M	35,910
Norbrox Service Ltd	30,738
Norburn Model Aircraft Supply	2,866
Norbury, S J, Dr	633
Norby, D M	634
Norcam Automotive Ltd	24,682
Norcams Country Boy Meat Products Ltd	7,055
Norcan Fluid Power Ltd	996
Norcan Leasing Ltd	34,480
Norcen Energy Resources Ltd	4,842
Norco Septic Service Ltd	5,757
Nordan Import Ltd	817
Nordbo Services Ltd	15,808
Nordic Laboratories Inc	2,266
Nordic Spacing	4,951
Nordic Welding Supplies	932
Nordin Consultants	36,568
Nordis Construction Ltd	20,581
Nordlinger, K F	530
Nordman, R	3,665
Nordquist, D	16,566
Nordstrom, D	1,506
Norelco Cabinets Ltd	575
Norfield Business Systems	574
Norfield Hart Ltd	5,409
Norfolk House School	220,979
Norgaard Ready-Mix Ltd	9,549
Norgate Auto Body Ltd	42,803
Norgate Child Care Society	6,607
Noric House	4,491
Norisle Construction Ltd	45,400
Norland Avenue Services Ltd	910
Norland Forest Products Ltd	51,008
Norlin, E	1,666
Norline Coaches Ltd	10,039
Norlynn Distributors	4,824
Normag Equipment & Rentals Ltd	8,719
Norman Binding Corp	758
Norman Nursery	845
Norman Rule Co	12,261
Norman Trucking Ltd, Reg	111,432
Norman, B A	6,348
Norman, C	3,380
Norman, M G	2,666
Norman, R	8,571
Norman, S E	671
Norman, V	4,780
Normandeau Trucking, L	13,635
Normandy Lodge	436,837
Normandy Private Hospital	1,270,973
Normans I D A Pharmacy	92,546
Normans Mushroom Farm Ltd	2,240
Normans Photographic Ltd	2,364
Norms Auto & Marine Ltd	723
Norms Auto Refinishing	8,002
Norms Backhoe & Excavating Ltd	19,027
Norms Sport Centre Ltd	1,066
Norms Truck & Loader Service	18,904
Norpac Controls Ltd	3,220
Norquist Shantz & Davies	5,093
Norrish Safety Centre Ltd, Jack	962
Norscot Transport (1981) Ltd	3,227
Norsecraft Industries Ltd	13,488
Norseman Sports Ltd	1,000
Norstan Sales Ltd	3,136
Nortec West Ltd	18,459
North & West Vancouver Emergency Program	12,864
North & West Vancouver School Districts	86,645
North American Guard Dog & Kenneling Services Ltd	1,135
North American Land Corp	3,746
North American Scientific Chemical	40,495
North American Van Lines Canada Ltd	745
North Arm Transportation Ltd	14,750
North Associates Canada Ltd	33,632
North Bluff Auto Service Ltd	2,415
North Campbell River Plumbing & Heating Ltd	1,788
North Cariboo Flying Service Ltd	381,624
North Cariboo Growers Co-Operative Assn	3,101
North Cariboo Logging Ltd	1,060
North Cariboo News	701
North Cedar Volunteer Fire Department	2,376
North Cedar Waterworks District	101,330
North Central Motor Lease Ltd	308,601
North Central Plywoods Ltd	5,792
North Central Recreation Club	3,000
North Central Truck Parts Ltd	1,988
North Coast Air Services Ltd	26,887
North Coast Regional Library Committee	4,000
North Coast Rentals Ltd	2,028
North Coast Tribal Council	665
North Contracting, The	4,372
North Country Berry Crops	1,440
North Country Insurance Agencies (1975) Ltd	1,952
North Country Sports Ltd	6,840
North Country Towing Ltd	1,557
North Delta Daycare	1,441
North Delta Minor Lacrosse Association	682
North Delta Pharmacy	78,387
North Delta Service Ltd	3,307
North District St Davids Preschool	2,756
North Douglas Distributors Ltd	2,474
North Eastern Welding & Machinery Co Ltd	618
North Hills Beauty Salon	781
North Hills Optical Ltd	2,004
North Island College	5,584,892
North Island Constituency Office	1,750
North Island Funeral Homes Ltd	949
North Island Gazette Ltd	8,166
North Island Glass Ltd	1,786
North Island Insurance Services Ltd	12,322
North Island Pumping Ltd	2,241
North Island Recreation Marine Ltd	8,300
North Island Salvage	4,725
North Island Secondary School	760
North Island Traffic Control	7,049
North Island Water Services Ltd	2,148
North Island Womens Recovery Centre	1,631
North Isle Motors Ltd	1,064
North Kamloops Motors Ltd	39,032
North Kamloops Pharmacy Ltd	151,836
North Land Trailer Movers & Pilot Car	2,600
North Light Power Rentals	2,328
North Okanagan Commerce Inc	2,500
North Okanagan Cross Country Ski Club	4,925
North Okanagan Handicapped Assn	40,279
North Okanagan Livestock Assn	10,000
North Okanagan Neurological Assn	152,050
North Okanagan Recycling Society	2,007
North Okanagan Regional Hospital District	396,931
North Okanagan Trap & Skeet Club	5,000
North Okanagan Union Board Of Health	1,200
North Okanagan Veterinary Services Ltd	731
North Okanagan Youth Resources Society	586,082
North Peace Bearing & Bolt Supply Ltd	7,564
North Peace Care Home Society	766,650
North Peace Community Resource Society	944,368
North Peace Constituency Services	650
North Peace Historical Society	75,000
North Peace Homemakers Service Assn	358,574
North Peace Transport Inc	2,882
North Peace Veterinary Clinic Ltd	1,580
North Ridge Tire Ltd	2,526
North Route Equipment	43,240
North Saanich Marina Ltd	2,587
North Shore Allergy Lab	2,746
North Shore Association For The Physically Handicapped	446,022
North Shore Association For The Mentally Handicapped	1,031,845
North Shore Association Of Volunteers For Seniors	14,840
North Shore Community Credit Union	3,240
North Shore Community Homemaker Society	1,291,446
North Shore Family Services Society	376,692
North Shore Free Press Ltd	794
North Shore Home	107,237
North Shore Horsemans Assn	7,500
North Shore Living & Learning Centre	19,995
North Shore Living & Learning Society	9,167
North Shore Meals-On-Wheels Society	9,000
North Shore Montessori Childrens Assn	1,478
North Shore Montessori Day Care Centre	6,296
North Shore Neighbourhood House	110,604
North Shore Neighbourhood Legal Clinic	1,822
North Shore News	4,043
North Shore Optical Ltd	4,035
North Shore Parts & Industrial Supplies Ltd	6,743
North Shore Playcare Society	43,020
North Shore Plumbing & Heating Co Ltd	1,409
North Shore Private Hospital	691,378
North Shore Projects Society For The Low Income & Handicapped	18,187
North Shore Radiator Co Ltd	2,879
North Shore Safety Council	7,000
North Shore Sash & Door Co Ltd	795
North Shore Taxi Ltd & Cadillac Cabs Ltd	9,209
North Shore Tire Centre	1,781
North Shore Truck & Diesel Ltd	1,114
North Shore Union Board Of Health	1,792,468
North Shuswap Lions Club	8,915
North Shuswap Naturalist Club	6,656
North Sper Products	45,216
North Star Day Care Centre	8,579
North Star Fabricating & Contracting Ltd	15,592
North Star Motors Ltd	24,092
North Star Service	5,734
North Surrey Meals-On-Wheels	3,960
North Surrey Moving & Storage Ltd	10,297

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North Surrey United Church Day Care Centre	19,990
North Thompson Cattle Co Ltd	9,015
North Thompson Homemakers Service	61,611
North Thompson Indian Band	31,400
North Thompson Indian Band & Chu Chua Agricultural Co-op	35,000
North Thompson Ready Mix 1983	32,095
North Thompson School District 26	5,580,416
North Valley Supply Ltd	1,468
North Van Shell Service	871
North Vancouver Chamber Of Commerce	12,554
North Vancouver Community Arts Council	13,850
North Vancouver District Library	30,000
North Vancouver Folkfest Committee	1,400
North Vancouver Klass Assn	107,864
North Vancouver Lawn Bowling Club	2,000
North Vancouver Outdoor School	3,004
North Vancouver Recreation Commission	5,825
North Vancouver School District 44	38,243,359
North Vancouver Youth Band Society	12,062
North Vancouver-Capilano Constituency Secretarial Services	9,235
North West Cleaners	999
North West Welding & Fabricating Ltd	1,477
North-East Directions	118,103
North-West Bindery Ltd	172,560
North-West Motor Corp Ltd	19,147
North, C	1,778
Northcoast Building Products Ltd	12,524
Northcoast Forest Products Ltd	795,871
Northcoast Marine Museum Assn	1,686
Northcop Logging Co Ltd	22,480
Northcote & Associates Ltd, K E	2,625
Northern Academie Of Self Defence	600
Northern Accents Gift & Gallery Ltd	502
Northern Airborne Technology Ltd	15,123
Northern Alberta Dairy Pool Ltd	915
Northern B C Winter Games Society	50,000
Northern Bearing & Drive Service Ltd	3,178
Northern Building Supply Ltd	576
Northern Concrete Products Ltd	697
Northern Construction Co Ltd	1,436
Northern Construction Specialties Ltd	11,997
Northern Culverts	217,063
Northern Diesel Services Ltd	10,982
Northern Drugs Ltd	78,546
Northern Eau Claire Construction Materials Ltd	11,726
Northern Economic Development Corp	8,000
Northern Farm Products Ltd	3,440
Northern Forest Consultants Ltd	27,067
Northern Hardware & Furniture Co Ltd	15,726
Northern Ice Supply (1977) Ltd	3,100
Northern Industrial Carriers Ltd	650
Northern Industrial Sales Ltd	3,515
Northern Interior Transceivers Ltd	1,072
Northern Interior Transport Ltd	47,959
Northern Interior Union Board Of Health	1,015
Northern Lights Alpine Recreation	5,950
Northern Lights College	7,586,553
Northern Linen Supply Ltd	33,468
Northern Log Cabins Ltd	50,971
Northern Magneto Ltd	86,809
Northern Marine Supply Ltd	4,789
Northern Messenger Ltd	677
Northern Metalic Sales (Chetwynd) Ltd	4,948
Northern Metalic Sales (F S J) Ltd	14,768
Northern Metalic Sales (Ft Nelson) Ltd	2,211
Northern Metalic Sales Ltd	54,104
Northern Miner Press Ltd	852
Northern Mountain Helicopters Inc	1,185,469
Northern Native Fishing Corp	3,180
Northern News Agencies	1,884
Northern Piledriving Ltd	48,549
Northern Plastics Ltd	2,992
Northern Purification Services Ltd	2,185
Northern Resource Systems Inc	1,558
Northern Scales (1981) Ltd	910
Northern Sentinel Press Ltd	1,867
Northern Sewer & Sump (1981) Ltd	602
Northern Shuswap Enterprises	20,000
Northern Signs & Screen Prints	861
Northern Silviculture Committee	1,035
Northern Sportswear & Crest Flag Football Club	578
Northern Sportswear & Crests Ltd	1,564
Northern Star Cafe Ltd	511

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Northern Thunderbird Air Ltd	314,671
Northern Tire & Rubber Co Ltd	7,713
Northern Towing Ltd	1,397
Northern Toyota Centre Ltd	4,079
Northern Training Centre	477,868
Northern Trans-A-Matic	11,991
Northern Welding	3,473
Northgate Chevron & Car Wash	12,485
Northgate Motor Inn	2,283
Northgate Terminals Ltd	4,753
Northland Automotive & Industrial Wholesale Ltd	1,111
Northland Battery & Radiator Service (1977) Ltd	7,632
Northland Communications Ltd	5,549
Northland Concrete	1,370
Northland Fallers & Buckers Supply	560
Northland Glass Ltd	680
Northland Machine Ltd	6,456
Northland Metals Ltd	117,669
Northland Mobile Home Towing	560
Northland Reefer & Trailer Service	9,793
Northland Services Ltd	11,681
Northland Sports Sales Ltd	862
Northland Utilities (B C) Ltd	203,797
Northlander Motor Lodge Ltd	61,667
Northline Petroleum (1979) Ltd	2,742
Northmount Optical Co Ltd	2,724
Northmount Pharmacy Ltd	234,243
Northport Pre-School	2,082
Northridge Realty Ltd	1,700
Northside Builders Mart Ltd	2,938
Northside Orchards Ltd	1,209
Northside Steel Fabricators Ltd	3,507
Northstar Resources Ltd	19,972
Northsyde Automotive Centre Ltd	16,138
Northway Motor Inn	572
Northway Service	2,303
Northwest Communications Ltd	5,424
Northwest Community College	7,974,435
Northwest Crane Rentals Ltd	116,442
Northwest Diesel Truck Service (1981) Ltd	805
Northwest Digital Ltd	2,428
Northwest Ecological Animal Research Ltd	11,275
Northwest Educational Policy Institute Inc	91,151
Northwest Farm Equipment Ltd	1,787
Northwest Hydraulic Consultants Ltd	19,034
Northwest Laboratories Ltd	62,442
Northwest Management	992
Northwest Marine Technology Inc	9,738
Northwest Musical Services Ltd	130,759
Northwest Photographic Rental Ltd	5,933
Northwest Pipe & Equipment Ltd	1,475
Northwest Plumbing & Heating	4,411
Northwest Pro-Tec-Tion Garments	4,421
Northwest Propane Ltd	67,211
Northwest Propeller & Repair Ltd	832
Northwest Protective Garments Ltd	9,672
Northwest Real Estate Board	525
Northwest Realty Inc	1,518
Northwest Transport Ltd	4,347
Northwest Travel Ltd	693
Northwest Video Systems Ltd	1,520
Northwest Wire Rope Ltd	1,786
Northwest-State-Federal-Provincial Securities Conference	575
Northwestel	187,145
Northwestern National Exhibition Centre	1,591
Northwestern Security Ltd	1,028
Northwestern University	1,500
Northwind	630
Northwood Pulp & Timber Ltd	539,625
Norton Contracting Ltd, Keith	26,148
Norton Trucking, Gerry	2,552
Norton Trucking, J P	9,636
Norton, B	2,821
Norton, D	1,710
Norton, S C	507
Norton, W H	2,810
Norum, C R	1,400
Norvik Logging	8,376
Norvinca Inc	992
Norweld Supply Ltd	13,480
Norwell Esso	1,123
Norwest Cattle Co Ltd	1,443
Norwest Soil Research Inc	2,664
Norwich-Eaton	600
Norwolf Kennels	1,316

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Notae Holdings	5,772
Notlin Investments Ltd	659
Notonvale Farm	1,420
Notre Dame High School	64,688
Notre Dame Regional Secondary School	1,562
Nott, R	602
Noullet, P A	5,000
Nova Kool Mfg	1,035
Nova-Sound	3,449
Novaco Day Care Centre	21,245
Novacorp Consulting Inc	17,852
Novatech Designs Ltd	1,814
Novopharm Ltd	5,351
Nowicki Custom Tractor Services Ltd	12,381
Nowrath Jewellers Ltd	748
Noyes International Corp	874
Nr Motors (1980) Ltd	693
Nu Crescent Cleaners & Launderers	774
Nu-Metrics	1,557
Nu-North	30,826
Nu-Road Contracting Ltd	593,780
Nu-Vue Optical Ltd	1,659
Nu-Way Cleaners Ltd	13,099
Nudd Family Care Home	2,356
Nudd, L	3,140
Nudent Industries Ltd	2,573
Nuform Industries Ltd	107,350
Nugget Equipment Ltd	1,995
Nugget Jewellers Inc	1,465
Nukko Lake Community Library	2,240
Numans Enterprises Ltd	3,353
Nundal Cherrington & Easingwood	7,460
Nurseryland	54,913
Nuszdorfer, F C	531
Nutri-Health Products	880
Nutrition Month	561
Nutter Sales, Jeoff	720
Nutter, L	3,007
Nuttgens, F	21,952
Nuu-Chah-Nulth Tribal Council	16,500
Nuxalk Development	602
Nuyens, K E	904
Nuyumbalees Society	12,380
Nyce, B	700
Nyce, D L	700
Nyce, H	700
Nyce, K J	700
Nyes Foundry Ltd	12,093
Nygaard & Son Ltd, Don	7,867
Nygaards Auto Service Ltd	1,670
Nykyfork, N S	660
Nylander Towing	2,165
Nylander Trucking Ltd	22,848
Nylander Trucking, R	21,101
Nyquist, J	1,265
Nystom	667
Nystrom, R M, Dr	944
Nyuli Investments Ltd	1,083
O & C Printing Rollers Ltd	3,184
O A P Branch 52 Activity Centre Society	9,350
O A S I S	32,025
O C L Industrial Materials Ltd	15,425
O E M Hardware Inc	634
O K Bakery (1981)	615
O K Builders Supplies Ltd	16,945
O K Collision & Frame Centre	1,294
O K Falls Pharmacy	85,652
O K Labour Services Ltd	5,141
O K Paving (Upper Island) Co Ltd	10,934
O K Paving Co Ltd	165,395
O K Ready Mix Ltd	782
O K Tire (Penticton) Ltd	2,481
O K Tire Brake & Wheel Ltd	1,327
O K Tire Store (Bowen Park) Ltd	1,018
O K Tire Store (Invermere) Ltd	2,143
O K Tire Store (Kootenay) Ltd	6,687
O K Tire Store (Summerland) Ltd	615
O K Tire Store (Terrace)	3,008
O K Tire Store Prince Rupert Ltd	5,229
O K Tire Stores	49,414
O K Welders Supplies Ltd	99,799
O M C Distributors	18,663
O S U Book Stores Inc	3,311
Oak Ave Day Care Centre	38,977
Oak Bay Automotive Ltd	897
Oak Bay Beach Hotel	7,642
Oak Bay Bicycle Shop Ltd	1,385
Oak Bay Boat Works Co Ltd	1,070
Oak Bay Community Assn	16,800
Oak Bay Kiwanis Health Care Society	1,594,224
Oak Bay Kiwanis Pavilion	6,390

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Oak Bay Lodge	5,876,696
Oak Bay Lodge Adult Day Care	147,178
Oak Bay Marina Ltd	1,400
Oak Bay Marina Restaurant	744
Oak Bay Mohawk Service	1,564
Oak Bay Sea Power Ltd	597
Oak Bay Star Ltd	2,500
Oak Bay Volunteer Services Society	5,600
Oak Bay-Gordon Head Constituency Secretarial Services	16,711
Oak Lodge Rest Home	116,242
Oak Tree Vegetables	1,875
Oakcrest Food Stores Ltd	824
Oakdale Shell Service	14,397
Oakden One Optical	1,740
Oakes, J	1,105
Oakherst Private Hospital	840,637
Oakmans Grocery	650
Oakridge Child Care Centre	28,162
Oakridge Landscaping Ltd	2,405
Oakridge School	1,313
Oakwest Construction	1,070
Oasis Cafe	714
Oasis Campsite, The	1,573
Oasis Hotel	1,334
Oasis Service	864
Obad, M	8,368
Obbies Sales & Service Ltd	800
Obee, B	14,092
Oberg, J M	544
Oberman, E	2,800
Obermann, M	14,978
Oboyle Ltd, B G	6,220
Obrien & Fuerst Logging Ltd	848
Obrien Contracting Ltd, L	31,589
Obrien, J	3,726
Obrien, T C	1,012
Occupational Training Council	210,460
Ocean Coatings Ltd	10,860
Ocean Construction Supplies Ltd	210,303
Ocean Construction Supplies Northern Ltd	34,184
Ocean Delight Seafoods Ltd	2,620
Ocean Express Ltd	6,263
Ocean Fisheries Ltd	1,170
Ocean Marker	3,231
Ocean Park Esso Service	587
Ocean Park Nurseries Ltd	830
Ocean Paving Ltd	348,854
Ocean Pipe Ltd	12,064
Ocean Sound Corp	5,679
Ocean Sport Enterprises Ltd	2,680
Ocean View Guest Home	634,235
Ocean Village	2,136
Ocean Village Beach Resort Ltd	2,387
Ocean West Mfg Ltd	1,834
Oceana Publications Inc	925
Oceanic Market	605
Oceanic Office Products Ltd	1,359
Oceanside Apartment Hotel	514
Ocelot Industries Ltd	49,458
Oceola Arts Council	1,085
Ock Ranch	504
Oconnell, D	4,459
Oconnell, M	2,322
Oconnor Dodge Chrysler	23,244
Oconnor, M	4,906
Oconnor, M J	79,819
Oddoux, R	35,966
Oddy Drilling Ltd	16,252
Odell, M M	8,729
Odin Excavating	1,554
Odine Contracting, D	32,057
Odiorne, R	1,403
Odlum Brown & T B Read Ltd	753
Odonnell, J	3,705
Odyssey Farms Ltd	579
Odyssey Ventures Ltd	19,574
Oerlemans, M	4,565
Oestriech, B	755
Off Road Specialties	1,016
Office Assistance Canada Ltd	907
Office Furniture Installation & Service	3,682
Office Overload	1,014
Office Supplies International	944
Office Xtras	4,922
Official Airlines Guides Inc	1,044
Official Court Reporters General Regions	981
Official Court Reporters New Westminster	14,826
Official Court Reporters Vancouver	202,987
Oflynn, J	13,819
Ofrex Group Canada Ltd	9,076
Ogden Lumber	2,888
Ogden, F	26,237
Ogenski, R R	2,036
Ogg, J	514
Ogilvie Mills Ltd	25,888
Ogle, B	6,767
Ogletree, G	10,935
Ogloff, F	6,367
Oglow Enterprises Ltd	7,885
Oglow Holdings Ltd	13,036
Oglow, P	3,919
Ogonoski, W	3,072
Ogopogo Pizza & Spaghetti House Ltd	4,002
Ogopogo Playschool	528
Ogorman, L	6,019
Ogrady, F	5,440
Ogrady, T P	14,288
Ogston, L	12,312
Ohaire, T	414,489
Ohara, D	4,057
Ohare, J L	596
Ohashi Bros Logging Ltd	75,707
Ohata, E M	765
Ohio Rooms	2,282
Ohl, P	546
Ohman, M D	18,647
Ohnona, M, Dr	560
Ohnstad, V	4,033
Ohs, P	11,935
Oil & Gas Consultants International Inc	945
Oil & Gas Journal	43,164
Okabe Shipyards Ltd	2,404
Okanagan Advertising Ltd	4,973
Okanagan Auto Wrecking	1,091
Okanagan Band Cultural & Recreation Society	12,000
Okanagan Basin Water Board	174,002
Okanagan Bowl Golden Age Club	765
Okanagan Brake Centre (1981) Ltd	8,303
Okanagan Branch Canadian Authors Assn	1,000
Okanagan Broadcasters Ltd	1,564
Okanagan College	16,903,127
Okanagan Commemorative Pioneer Cultural Society—The Gateby	258,370
Okanagan Diesel Injection Ltd	561
Okanagan Dried Fruit Ltd	2,009
Okanagan Energy Saving Systems Ltd	1,740
Okanagan Falls Housing & Recreation Society	99,000
Okanagan Falls Irrigation District	5,760
Okanagan Fertilizer Ltd	146,653
Okanagan Film Box Inc, The	822
Okanagan H-R-I Supply Ltd	1,660
Okanagan Helicopters Ltd	3,504,190
Okanagan Hockey Schools	1,480
Okanagan Indian Band	22,282
Okanagan Indian Band Lakettes Basketball Team	18,640
Okanagan Indian Curriculum Project	10,000
Okanagan Indian Rodeo Riding Club	4,000
Okanagan Lake Marina Ltd	3,525
Okanagan Linen Supply	7,356
Okanagan Mainline Real Estate Board	1,233
Okanagan Medical Supplies Ltd	137,203
Okanagan Mission Secondary School	1,187
Okanagan Music Festival For Composers	3,500
Okanagan Native Athletic Club	4,000
Okanagan Neurological Assn	147,313
Okanagan Planning & Engineering Co Ltd	5,000
Okanagan Power Sweepers	17,774
Okanagan Prosthetics Ltd	222,335
Okanagan Radio Ltd	3,346
Okanagan Regional Library	704,495
Okanagan Regional Library District	801,973
Okanagan Security Services Ltd	2,801
Okanagan Signs	1,497
Okanagan Similkameen Cooperative Growers Assn	1,830
Okanagan Similkameen Park Society	3,635
Okanagan Similkameen Tourist Assn	84,004
Okanagan South Constituancy Office	5,014
Okanagan Spring Ltd	7,043
Okanagan Stoves (1980) Ltd	3,038
Okanagan Summer School Of The Arts	20,250
Okanagan Symphony Society	23,000
Okanagan Texaco Service	773
Okanagan Tour Ice Co (1980) Ltd	1,843
Okanagan Travel Service	1,415
Okanagan Tribal Council	5,000
Okanagan Tug N Co Ltd	1,468
Okanagan Turbo Sprayers Ltd	13,416
Okanagan Valley Natural Food Co Inc	860
Okanagan Watersports	2,185
Okanagan White Truck Sales (1972) Ltd	578
Okanagan Womens Coalition, The	5,000
Okanagan-Similkameen Neurological	44,010
Okanagan-Similkameen Regional Hospital District	348,888
Okane, J, Dr	9,561
Okano, K	550
Okeefe Ranch & Interior Heritage Society	43,687
Okeeffe, R	18,953
Okos Fruit Farm	829
Olasky, H	533
Old Car Centre, The	1,183
Old Country Floor Coverings Ltd	1,008
Old Country Furniture Shop Ltd & Bank Of Montreal	555
Old Country Rentals	7,009
Old Country Shoes	81,625
Old Dutch Bakery	768
Old Dutch Inn	2,531
Old Fort Brewing Co Ltd	2 375
Old Mcdonalds Farm	1,835
Old Meets New Furniture Ltd	3,446
Old Post Office Preschool	2,002
Old Spaghetti Factory, The	956
Old Style Auto Body Shop	585
Old Victoria Fish & Chips	616
Old Winery Self Storage	1,686
Olde World Fudge Co (1982) Ltd	21,520
Oldham, J H	566
Oldroyd, J L	802
Olenders Auto Repair Centre Ltd	3,786
Olennick, R D	1,028
Oler Ford Tractor Sales	5,850
Olfert & Sons Ltd, A	562
Olich & Bubar Sawmill	4,840
Olinda Nursery School	5,303
Olinda Place Ltd	1,534
Olindas	2,678
Olinger Contracting Ltd	119,368
Oliver & District Chamber Of Commerce	2,514
Oliver & District Parks & Recreation Commission	802
Oliver, W F & Giltrap, G K	72,508
Oliver Chronicle	1,794
Oliver Community Arts Council	1,055
Oliver Contracting Ltd, L	53,887
Oliver Drug Store Ltd	159,882
Oliver Fire Protection District	39,678
Oliver Funeral Chapel Ltd, G F	7,090
Oliver Hughes & Drabik	10,980
Oliver Lakeshore Golf & Resorts Ltd	748
Oliver Nurseries (1975) Ltd	4,007
Oliver Nursery School, J	1,240
Oliver Street Associates	3,400
Oliver Waldock & Richardson	31,637
Oliver, G	2,396
Oliver, H A D	1,114
Oliver, J	6,683
Oliver, P G	600
Oliver, R D, Dr	22,018
Oliver, W	6,114
Oliver, W C	2,889
Olivetti Canada Ltd	683,974
Olivetti Leasing Services	3,042
Ollenberger, F	21,796
Ollenberger, L	7,474
Ollies & Kathys	26,896
Olney & Associates Ltd, G J	1,560
Olney Automotive, Ed	789
Olney, H	710
Oloman, C	675
Olsen Logging Ltd, J C	962
Olsen Veterinary Clinic	1,600
Olsen, E	29,040
Olsen, P P, Dr	989
Olsen, R	26,973
Olsens Travel Service	733
Olson Animal Hospital Ltd	2,945
Olson Bulldozing Ltd, N C	18,417
Olson Trucking, Ken	46,887
Olson Trucking, V	25,330
Olson, A	3,360
Olson, A J	537
Olson, C E, Dr	64,687

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Olson, H D	1,800
Olson, M	1,461
Olson, S	17,206
Olson, S B	700
Olstad, A	60,819
Olstead, D W	3,529
Olympia Hotel	630
Olympia Orthopedic Shoe Shop	4,074
Olympic Hotel	9,568
Olympic Industries Inc	20,504
Olympic Radiators Ltd	515
Olympic Refrigeration & Air Conditioning Ltd	3,698
Olynyk & Sons Ltd, S	17,586
Olynyk, H	1,000
Omar Enterprises Ltd	4,960
Omeara & Sons, T A	2,208
Omeara, M	3,334
Omega Belt Co	1,765
Omega Communications Ltd	47,541
Omega Design	8,434
Omega Films Ltd	2,373
Omega Forestry Ltd	15,232
Omega Paging Services Ltd	9,425
Omega Transport Refrigeration	2,413
Omineca Advertiser Ltd	5,603
Omineca Aggregate	28,605
Omineca Building Supplies	22,649
Omineca Clinic	862
Omineca Construction Ltd	15,815
Omineca Distributors Ltd	1,129
Omineca Enterprises Ltd	4,602
Omineca Insurance Services Ltd	1,243
Omineca Lodge	527,341
Omineca Medical Clinic	1,592
Omineca Office Services	20,100
Omineca Redi-Mix Ltd	4,650
Omineca Sports & Sound	1,215
Omineca Transfer Ltd	4,260
Omnia Corp	37,245
Onderwater, C	1,653
One Hour Martinizing	2,218
One Hour Photo	4,438
One To One Educational Services Ltd	4,497
One Way Adventure Foundation, The	542,735
One-Write Accounting Systems Ltd	38,058
Oneida Canada Ltd	3,650
Oneil, N	940
Oneill, A D	2,839
Oneill, M	4,032
Oneill, N	3,155
Oneill, W D	2,988
Oneills Chevrolet Oldsmobile Ltd	53,840
Ong Dee Briggs & Associates Ltd	910
Onions Holdings Ltd, D	46,424
Ontario College Of Art	2,850
Ontario Cork Co Ltd	2,589
Ontario Hosiery Mfg Co Inc	8,220
Ontario Institute Studies In Education	11,353
Ontario Research Foundation	2,000
Ontba National Tour Brokers Assn	5,102
Onufreychuk, J J	535
Onward Cattle Co Ltd	1,096
Onys Auto Electric Ltd	1,565
Onyx Contractors Ltd	770
Oolichan Books	19,899
Ootmar Automotive	507
Ootsa Lake Enterprises	1,066
Opal, K A	825
Open Learning Institute	6,518,013
Open Pacific Graphics	4,476
Open Space Arts Society	16,500
Openshaw, G A	52,153
Opera In The Schools	19,500
Operating Engineers Welfare & Pension Plans	1,056
Operating Engineers/Joint Apprenticeship Training Plan	49,333
Operation Eyesight Universal	20,000
Operation Trackshoes	12,000
Opi Ltd	6,902
Oppenheimer & Associates, D	11,382
Opportunity Rehabilitation Workshop	202,280
Opsal Steel Ltd	1,324
Optical Illusion	1,081
Optical Shop Inc	1,580
Opticana Eyewear Inc	16,416
Optimist Club North Delta/Surrey	4,533
Optimist Club Of Vancouver	750
Opus Framing Ltd	3,466
Oran Development	1,740
Orange Julius	1,433
Orban Canada Ltd, Kurt	1,294
Orca Air Ltd	1,644
Orchard Enterprises Ltd & Canadian Imperial Bank of Commerce	7,800
Orchard Ford Sales Ltd	717
Orchard Manor (1981)	45,413
Orchard Motel	896
Orchard Valley Eavestroughing Ltd	1,079
Orchard, I	3,000
Orchard, S A	8,995
Orchardson Forest Products Ltd	16,557
Orcutt, P	800
Order Of The Amaranth	2,885
Order Of The Eastern Star	2,000
Oreck Chernoff	18,034
Oregan Jack Creek Indian Band	15,000
Oregan, P J, Dr	532
Oregon State University	4,165
Oreilly, P	601
Oreilly, R F	1,279
Orell Resources Ltd	760
Organon Canada Ltd	48,791
Oriental Handloom Bazaar	660
Orienteering Association Of B C	8,070
Original Blouse Co (1971) Ltd	1,677
Original Conforming Services Inc	650
Oriole Lodge Family Care Home	10,008
Oriole Square Shopping Centre	6,000
Orion Home	671,516
Orla Sign Services Ltd	9,722
Ormes Drugs Ltd (1975)	117,071
Ormsby, M A, Dr	559
Ornamental Bronze Ltd	2,671
Orr & Clarke	49,167
Orr, C	1,440
Orr, R C	950
Orr, T	1,110
Orris Laliberte & Co	101,432
Orsetti, R	18,624
Ortho Diagnostics	1,069
Ortho Pharmaceutical (Canada) Ltd	655
Orthodontic Group	18,471
Orthopedic Equipment Co (Canada) Ltd	23,952
Orthopedic Shoe Clinic	810
Orthotech Management Ltd	169,889
Ortovox Canada	2,543
Orvilles Septic Tank Pumping Service	2,838
Orvs Contracting Of Mechanical Repairs Ltd	2,777
Oryx Press	798
Osachoff Service Ltd	1,913
Osachuk, L	7,003
Osadchuk Trucking, M	25,108
Osam Business Machines	1,415
Osborn, D S	1,000
Osborn, E T	2,805
Osborne Beardsley & Associates	1,625
Osborne Contracting	2,265
Osborne Guest Home	27,209
Osborne Home	84,841
Osborne Propellers Ltd	8,803
Osborne, O	6,398
Osborne, R K	940
Osborne, W	1,827
Osbourne & S Osbourne, K	6,055
Osbourne Beardsley & Associates	4,551
Osburn Industries	12,180
Oscar Street Mobile Home Park	1,215
Oscars Sporting Goods Ltd	742
Oser, P M	2,983
Oshaski, T A	688
Oshaughnessy, R J, Dr	77,804
Osipow, L	594
Osland, D T	40,050
Osmose Pentox Inc	593
Osoyoos & District Recreation Commission	858
Osoyoos Chamber Of Commerce	4,558
Osoyoos Cleaners	1,215
Osoyoos Community Arts Council	1,820
Osoyoos Elementary School	510
Osoyoos Hardware & Lumber Ltd	540
Osoyoos Indian Band	400,000
Osoyoos Museum Society	2,223
Osoyoos Rural Fire Protection District	30,000
Osoyoos Sales & Repairs Ltd	587
Osoyoos Times Ltd	2,880
Osoyoos Transfer Co Ltd	3,698
Ospika Day Care Centre	5,489
Osprey Enterprises Ltd	1,400
Ostashek, G N	694
Oster, B	11,071
Ostiguy, G & Thomson, A	5,780
Ostiguy, E	21,025
Ostiguy, G	6,400
Ostrow, D N, Dr	20,832
Ostrowski, E	850
Osullivan Properties Ltd	912
Osullivan, L	684
Ota Services Ltd, Ray	889
Ota, S	24,865
Other Phone Store, The	1,350
Otoole Trucking	1,114
Otra Forest Services Ltd	1,579
Otter, I	15,751
Otteson, R N	28,498
Ottmanns Car Clinic Ltd	3,139
Otto Fishbrook Trucking	5,266
Otway, C & H	12,052
Ouellette, R	928
Oulton, D	3,871
Our Lady Of Perpetual Help Church	6,071
Our Place	730
Our Saviour Lutheran Day Care	15,795
Out Of School Care Program	3,795
Out West Enterprises Ltd	835
Outboard Marine	760
Outdoor Adventures	1,401
Outdoor Outfits Ltd	7,998
Outdoor Recreation Council Of B C	354,869
Outland Resources Corp	1,940
Outram Chemical Co Ltd	15,272
Outreach 69 Sponsor Board	61,539
Outward Bound	4,550
Overbury Farm Resort	11,009
Overbury Farm Resort Ltd & Royal Bank Of Canada	8,000
Overes, H	7,909
Overhill Cycles Ltd	658
Overland Freight Lines Ltd	10,320
Overlander Extended Care Hospital	3,929,025
Overlander Motor Inn	2,878
Overlander Service	821
Overlanders Products Inc	932
Overlook Ranch Ltd	1,460
Oversea Courier Service (Canada) Ltd	551
Overseas Book Centre	7,621
Overseas Monitor Ltd	22,875
Overseas Times, The	1,960
Overwaite Soccer Club	670
Overwaitea Foods	488,709
Overwater Trucking, Jack	2,324
Oweekeno Village Education Committee	2,500
Owen & Sons Cash Registers Ltd	6,518
Owen Bird	159,337
Owen Bird In Trust	1,859
Owen Consultant Associates, M I	837
Owen Cowling & Co	1,329
Owen Flood, D D	4,565
Owen Forest Consulting Ltd, D H	20,482
Owen-Flood Turnham Green & Higinbotham	44,477
Owen, M	17,888
Owen, P	15,975
Owen, P F	586
Owens, W G & Abraham, D G	14,556
Owens Trucking, J	26,743
Owl Contracting Ltd	6,448
Owl Creek Contractors Ltd	6,243
Owl Drugs	480,872
Owl House	108,525
Oxbury Trucking, John	10,512
Oxco Spence Materials Handling Systems	5,656
Oxfam	5,700
Oxford Foods Ltd	925
Oxford University Press	571,628
Oxoid Canada Inc	6,717
Oyama Aggregates Ltd	8,041
Oyama Community Club	525
Oyama Fire Protection District	25,048
Ozard, J H	805
Ozero, L J	811
Ozmar Tire	3,893
Ozzard Services Ltd	1,997
P & A Pharmacy Ltd	155,394
P & B Contracting Ltd	5,065
P & B Growers Ltd	1,620
P & B Management Ltd	1,406
P & C Contract Blasting Ltd	9,782
P & D Repair Service Ltd	1,663
P & E Carpet Time	1,325
P & E Enterprises Ltd	6,455

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P & H Supplies Ltd	3,380
P & L Trucking	1,992
P & M Answering Service Ltd	6,143
P & M Foods Ltd	1,200
P & P Contracting	5,180
P & R Enterprises	45,532
P & R Photographic Services Ltd	884
P & R Repairs	2,509
P & S Engineering Ltd	4,126
P & W Excavating Ltd	512
P & W Services	668
P C Accounts Service Centre	3,656
P C I Prescription Centre	177,761
P C O Services Ltd	2,195
P C 0-Pied Piper	2,234
P D Q Couriers Ltd	21,696
P D Y Food Centre Ltd	1,276
P G Automatic Transmission Co Ltd	2,962
P G Carpet Centre Ltd	2,799
P G Consultants Ltd	3,600
P G Engine Rebuilders Ltd	502
P G Industrial Refinishing Ltd	2,560
P G Met Collision	993
P G Office Equipment Ltd	2,185
P G Power Train Parts Ltd	11,074
P G Resource Recovery Ltd	31,220
P G Surg-Med Ltd	48,041
P H H Engineering Ltd	1,950
P H Molds Ltd	1,526
P I E S Day Care Centre	12,764
P K Trucking	1,042
P M Crane Rentals Ltd	91,690
P M S Instrument Co	7,553
P P G Industries Canada Ltd	11,402
P R S Professional Reporting Services Ltd	14,827
P S Eye Care Optical Centre Ltd	5,322
P S I Fluid Power Ltd	30,654
P S L Steel Co Ltd	924
P S Printers Supply Western Ltd	36,411
P W Excavating Ltd	13,121
P W R D F	6,000
Pablo Mt Cattle Co	900
Pac Process Automation Controls Ltd	14,717
Pace Business Products Ltd	64,497
Pace Computer Systems Ltd	8,254
Pacey, R	8,162
Pachal Excavating, Gerry	1,710
Pachena Scientific & Industrial Electronics Inc	1,881
Pacholzuk, L L	3,250
Pacific Alliance Camp	4,343
Pacific Art Services Ltd	3,784
Pacific Association For Autistic Citizens	57,973
Pacific Athletic Supplies Ltd	2,474
Pacific Avionics & Instruments Ltd	21,132
Pacific Ballet Theatre School	43,466
Pacific Banknote Ltd	238,469
Pacific Bark Ltd	7,590
Pacific Blasting Co Ltd	141,755
Pacific Bronze Co Ltd	7,623
Pacific Builders Supplies Ltd	683
Pacific Business Equipment Ltd	42,625
Pacific Centre For Human Development	341,659
Pacific Christian School	8,551
Pacific Cinematheque Pacifique	21,055
Pacific Coach Lines Ltd	8,440,765
Pacific Coast Container Ltd	2,240
Pacific Coast Fire Equipment (North) Ltd	1,671
Pacific Coast Fire Equipment (1976) Ltd	5,066
Pacific Coast Industrial Garment Suppliers	9,371
Pacific Coast Racquet Centre Ltd	680
Pacific Coastal Tree Service Ltd	178,525
Pacific Communications Ltd	82,085
Pacific Controls Ltd	5,919
Pacific Diesel Brake Co Inc	8,578
Pacific Dodge Chrysler Ltd	97,885
Pacific Engines & Equipment Ltd	9,345
Pacific Equipment Ltd	73,461
Pacific Event Coordinators Ltd	11,075
Pacific Explosives Ltd	636
Pacific Fast Lube Ltd	1,644
Pacific Fasteners Ltd	6,919
Pacific Forest Products Ltd	195,102
Pacific Gmc (1979) Ltd	1,328,884
Pacific Helicopters Ltd	111,156
Pacific Hydrology Consultants Ltd	2,709
Pacific Industrial Scale Co Ltd	4,309
Pacific Inland Resources Ltd	38,679
Pacific Institute Of Law & Public Policy	4,325

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Pacific International Magnetics	105,706
Pacific Irrigation Ltd	21,331
Pacific Lawn Sprinklers Ltd	1,222
Pacific Legal Education Assn	116,325
Pacific Liaicon Ltd	252,120
Pacific Linen Supply Ltd	1,060
Pacific Lock & Safe Ltd	568
Pacific Magazine Agency Ltd	4,624
Pacific Marine Training Institute	2,474,459
Pacific Mazda	698
Pacific Media Production Ltd	1,518
Pacific Metals Ltd	1,135
Pacific Montessori Society	10,017
Pacific Motel	1,410
Pacific Moving & Storage Ltd	7,296
Pacific National Exhibition	267,567
Pacific Northern Gas Ltd	869
Pacific Northwest Bell	4,981
Pacific Northwest Library Assn	905
Pacific Northwest Removal Service Ltd	30,128
Pacific Nurseries	820
Pacific Office Interiors Ltd	16,991
Pacific Opera Assn	29,460
Pacific Otolaryngology Foundation	100,000
Pacific Oyster Ltd	3,000
Pacific Packaging Equipment Inc	1,037
Pacific Paging Ltd	27,993
Pacific Pallet Ltd	1,965
Pacific Parts Ltd	10,929
Pacific Paving Ltd	35,948
Pacific Pharmacy	4,482
Pacific Pier Concrete Forming	11,387
Pacific Pine	2,643
Pacific Playground	2,340
Pacific Podiatry Associates	640
Pacific Poly-Pipe Products Ltd	10,150
Pacific Pool Water Products Ltd	692
Pacific Press Ltd	207,035
Pacific Produce Co Ltd	102,553
Pacific Refrigeration Ltd	2,324
Pacific Ribbon & Carbon Co Ltd	30,526
Pacific Riding For The Disabled	3,100
Pacific Rim Airlines Ltd	26,877
Pacific Rim Drape Escape Ltd	1,035
Pacific Rim Engineered Products Ltd	1,901
Pacific Rim Tire Distributors Ltd	1,051
Pacific Sands Resort	1,528
Pacific Scientific	3,366
Pacific Show Productions Ltd	6,237
Pacific Site Concrete Ltd	21,030
Pacific Soils Analysis Inc	2,494
Pacific Solar Home & Energy Retrofit Ltd	6,000
Pacific Sports Ltd	4,508
Pacific Spring Ltd	4,393
Pacific Steel Ltd	57,702
Pacific Survey Corp	5,069
Pacific Tariff Service Ltd	800
Pacific Textiles Ltd	220,648
Pacific Towing Services Ltd	4,830
Pacific Transit Cooperative	5,922
Pacific Trident Mariculture Ltd	13,749
Pacific Truck & Trailer Ltd	2,000
Pacific Truss Ltd	4,118
Pacific Undersea Gardens Ltd	593
Pacific Valley Realty Corp	1,100
Pacific Valve & Surplus Ltd	883
Pacific Vegetable Farm	1,120
Pacific Vocational Institute	25,436,541
Pacific Western Airlines Ltd	812,216
Pacifica Pharmacy Ltd	71,922
Pacifica Treatment Centre	30,534
Pack, R T	5,000
Package-Deal Theatre Series	12,000
Packard/Trudell Medical Supply Ltd	957
Packard, H	24,871
Packer, R E	2,425
Packford, F A	1,146
Paco Electronics Ltd	529
Paddington Station	704
Paddys Fish & Chips Ltd	1,505
Paetkau, E	4,796
Page Distributors	9,275
Page Landscape Maintenance Ltd	2,160
Page Trailer Towing Ltd	8,872
Page, M H J	4,836
Pageboy Systems Ltd	5,561
Pages Marina	1,000
Pages Trucking Ltd, L	35,879
Paget Engineering Consultants Ltd	64,272
Pain Farms, H A	2,475
Paine Hardware Ltd	3,572

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Paine, J C	20,350
Paine, P C	550
Paint Shop, The	1,265
Painter & Green Artists Ltd	1,545
Painting Industry Joint Trade Board	8,998
Pair-A-Dice Mobile Home	880
Pakenham, M	855
Pal, L	554
Palace Hotel	2,531
Palace News	1,613
Palagian Contracting Ltd	35,388
Palaske, P	10,929
Palco Products Ltd	2,833
Pales, R	1,656
Palik Contracting Ltd	7,787
Palisades Hotel	11,371
Palkowski, R J	518
Pallister, G	2,557
Palm Dairies Ltd	243,002
Palm Springs Hilton Riviera Hotel	1,034
Palm Tree Excavating Ltd	33,432
Palm, C	518
Palmantier, M C	950
Palmer & Jarvis	150,515
Palmer L	550
Palmer Mfg Ltd, R L	5,387
Palmer, A	1,175
Palmer, C	15,286
Palmer, G	1,495
Palmer, J A	1,890
Palmer, M A	1,849
Palmonteir, M C	700
Palms Hotel	18,819
Palms Motel	14,025
Palowna Orchards Ltd	11,157
Pals Grading	10,184
Pals Preschool	2,252
Palsson, A O	1,102
Pamco Ltd	572
Pamet Enterprises	732
Pams Pastry Patio	752
Pamus Musical Instruments	1,973
Pan Asian Publications	1,015
Pan Canadian Petroleum Ltd	27,455
Pan Ready Poultry Ltd	1,523
Panalpina World Transport (Western) Ltd	2,234
Panar, M	1,851
Pancake, D & B	19,889
Panco Holdings Ltd	2,992
Panda Nursery School	9,267
Pandoras Box Boutique (1969) Ltd	1,739
Panel Products	19,965
Panex Show Services Ltd	3,559
Pankratz Trucking, Jake	3,486
Pankratz, W J, Dr	862
Pannell Kerr Forster & Associates	34,580
Panorama Allied Drugs Ltd	19,524
Pantastic Jeanshop	789
Papaya Gardens	963
Pape & Salter	5,181
Paper Chase Business Services	1,290
Papertime Products Ltd	963
Papillon Restaurant Ltd	900
Papineau Enterprises Ltd	619
Papp Electronics Ltd, E	1,482
Papyrus Printing Ltd	9,271
Paquette, J, Dr	645
Paquito Shoeland Ltd	6,659
Para Holdings Ltd	1,193
Para-Med	498,858
Paradise Floors Ltd	3,744
Paradise Hidden Bar Ranch	4,389
Paradise Sports	566
Paradise Travel Service (1980) Ltd	3,662
Paradise Valley Hardware Ltd	1,151
Paragon Cleaners (Squamish) Ltd	1,073
Paragon Refrigeration Ltd	3,474
Paramount Auto Body Ltd	562
Paramount Pictures Corp Canada Ltd	2,914
Paraphernalia Boutique	751
Pardy, J	2,000
Pare Construction Ltd, Len	3,657
Paredes, J P, Dr	72,577
Parent Co Ltd, Erv	25,073
Parent Encouragement Centre	12,321
Parent Encouragement Group Child Care Centre	76,593
Parent Trucking, Ed	603
Parents Alert Society	381,722
Parents Guide Magazine	840
Parfitt, J G	997

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Parhelion Medical Services Inc	621
Paridon Horticultural Ltd	853
Paris & Sons Ltd, Pierre	801
Paris, C B	22,905
Paris, L	1,837
Parish Of St Alban The Martyr Society	4,775
Parish Of St Barnabas, The	1,400
Park, G & M	52,995
Park & Tilford Canada Inc	34,985
Park Air Ltd	18,272
Park Ambulance Service Ltd	139,363
Park Drafting	1,730
Park Drive Guest Home	39,795
Park Hotel Prince George	188,600
Park House	42,605
Park Lane Inc	731
Park Lane Motors (1980) Ltd	1,829
Park Pacific Lumberworld Ltd	9,350
Park Place Lodge	677
Park Royal Hotel	1,199
Park Valley Motors Ltd	620
Park, E	10,800
Park, G	5,826
Parkdale Day Care Centre	30,124
Parkdale Early Childhood Centre	16,770
Parkdale Evangelical Free Church	1,200
Parkdale Place Adult Day Care	30,332
Parkdale Place Housing Society	841,332
Parke Davis Canada Inc	53,918
Parke Ranch, Gordon	1,300
Parke, S	525
Parker & Associates Ltd, Allen	2,193
Parker Autopar	4,768
Parker Cattle Co Ltd	1,880
Parker Contracting Ltd, B	810
Parker Ford Sales Ltd	2,468
Parker Johnston Ltd	2,199
Parker Lake Construction	3,238
Parker Leasing Ltd	834
Parker Motors Ltd	13,785
Parker Pile Driving Ltd, D L	49,194
Parker Trucking, Michael	3,138
Parker-Pacific Equipment Sales	1,032
Parker, B D, Dr	4,908
Parker, D	4,926
Parker, D J	1,050
Parker, E	3,320
Parker, I B	23,790
Parker, J	1,500
Parker, M	5,767
Parker, R	3,691
Parker, T	1,000
Parker, W J	625
Parkholm Lodge	1,066,103
Parkholm Lodge Day Care Centre	83,364
Parkin, H E, Dr	736
Parkinson, R W	25,406
Parkinson, W L	1,052
Parkinsons Heating Ltd	581
Parkland Backhoe Service	538
Parkland Band Parents Assn	1,000
Parkland Building Supplies Ltd	1,169
Parkland Mink Ranch Ltd	1,800
Parklane Lincoln-Mercury Sales Ltd	2,292
Parklane Private Hospital	488,413
Parkridge Private Hospital	1,271,266
Parks Feller Anstey Meyer	70,494
Parks, G	2,400
Parkside Growers Inc	1,680
Parkside Pontiac Buick Ltd	912
Parkside Preschool	1,336
Parkside Residence	57,972
Parksville & District Chamber Of Commerce	16,061
Parksville & District Credit Union	30,227
Parksville & District Homemaker Society	173,838
Parksville & Qualicum Association For The Handicapped	11,603
Parksville Animal Hospital Ltd	1,238
Parksville Auto Parts (1978) Ltd	2,586
Parksville Brake & Wheel Ltd	677
Parksville Cameras & Books	528
Parksville Chrysler Ltd	2,631
Parksville East Waterworks District	8,511
Parksville O K Tire Distributors Ltd	2,644
Parksville Optical	3,844
Parksville Petro Can	995
Parksville Pronto Radiators	971
Parksville Recreation Commission	6,461
Parksville Tire Distributors Ltd	704
Parkview Family Daycare	763
Parkview Place	7,717
Parkview Place Society	177,575
Parkview Rest Home	119,874
Parkway Propane Ltd	2,285
Parkway Service	1,194
Parkwood Terrace Daycare Centre	46,993
Parlee, B E	1,952
Parmiter, C	2,196
Parmley, T F	700
Parnell & Son Excavating, C	5,730
Parnes, M J, Dr	18,834
Parrish, A	2,871
Parrish, C	1,988
Parslow Lock & Safe Ltd	543
Parson Community Hall Society	1,269
Parsons & Bugeaud	2,284
Parsons Contracting Ltd, I	30,079
Parsons Contracting, R C	10,095
Parsons Family Medical Clinic Ltd, T D	870
Parsons Moving & Storage Ltd	19,101
Parsons, C S	725
Parsons, H	1,705
Parsons, J	9,649
Parsons, M	1,363
Parsons, R E	5,608
Partners Contracting	4,540
Party Shop Deli, The	1,056
Pas Lumber Co Ltd, The	79,320
Pascal, D R	700
Pasemko Trucking	3,038
Pasemko, E	3,694
Pasha Publications	1,481
Pashco Rock Construction Ltd	34,697
Pasnak, F	1,620
Pasquale, I R	2,500
Pasquale, J	25,384
Passmore, R	9,584
Paste-Up Services Ltd	5,610
Pastor Trucking, G	1,856
Pastoral Institute Of B C	31,624
Pat & Carols Coffee Shop & Catering Kitchen	806
Patch Automotive & Industrial Supplies Ltd	7,488
Patco Services Ltd	3,157
Patek Supplies Ltd	13,811
Patel Supplies	1,748
Patenaud, B	700
Paterson & Associates, M Bruce	13,027
Paterson, J & J	71,715
Paterson & Schultz	956
Paterson Pharmacy Ltd	82,708
Paterson, J	875
Paterson, R	21,436
Paterson, S	4,273
Paterson, S	31,643
Paterson, S	1,420
Pathfinder Productions Inc	625
Pathfinder Recreation Ltd	1,160
Pathology Trust Fund	6,810
Pathways Day Care Program	29,893
Patients Comfort Allowances	539,663
Paton & Associates Veterinary Services Ltd, David J	653
Paton & Smith Farm Services Ltd	750
Paton, B W	755
Paton, I D	5,411
Paton, N	8,719
Patriasz, K	17,248
Patricia Community Assn	9,669
Patricia Freeholds Inc	61,304
Patricia Service	22,947
Patrick, R	700
Patrick, Y	37,600
Patry, G	800
Pats Cameras & Sporting Goods	552
Pats Day Care	2,160
Pats Home Furnishings Ltd	712
Pats Trucking	3,610
Patten Barrett & Mcdonald	78,960
Patterson Lodge	63,350
Patterson Price & Patterson	14,945
Patterson Trucking, D	3,777
Patterson, D H	874
Patterson, G W	35,819
Patterson, H	58,708
Patterson, J	2,620
Patterson, L E B	675
Patterson, N	1,000
Patterson, P	1,000
Patterson, R	4,967
Patterson, R G	518
Patterson, R H, Dr	24,135
Pattie Mitchell & Helm	23,190
Pattie, J	2,789
Pattison Guides & Outfitters	1,875
Pattison Larkin & Associates	740
Pattison On Main, Jim	1,305
Pattison Toyota, J	833
Pattison Trucking Ltd, D & D	12,105
Pattison, D	3,346
Pattison, G	17,011
Patton & Cooke Ltd	1,798
Patton Pilot Car & Hotshot Service Ltd	792
Patullo Moving & Storage Ltd	11,232
Patz, M	2,822
Paul & Race	17,900
Paul, C	700
Paul, D	856
Paul, E	643
Paul, G	700
Paul, G A	1,000
Paul, L B	700
Paul, N D, Dr	2,202
Paul, P	510
Paul, T	1,000
Paulin Travel Service, George	6,809
Pauline Johnson Elementary School	870
Paull & Son, E T	1,226
Pauls Cleaners	900
Pauls Electric Ltd	796
Pauls Gradall Service	69,000
Pauls Motor Inn	1,756
Pauls Place Ltd	1,457
Pauls Radiator Ltd	841
Pauls Superette Sales Ltd	1,260
Pauls Tailors & Cleaners	1,016
Pauls Welding Ltd	3,213
Pauls, D V, Dr	1,002
Paulson Trucking	990
Paulson, G	600
Paulson, N	1,939
Pauquachin Band Council	4,000
Pausch, G A	16,848
Pavan Auto Parts Vancouver Ltd	6,181
Pavan, R A	900
Pavich Construction	2,258
Pavilion Indian Band	10,800
Pavilion Indian Rodeo Club	15,000
Pavilion Intermediate Health Care Unit	8,395
Pavitt & Pottinger	16,000
Pawlowski, J, Dr	688
Pay Less Auto Towing	1,253
Pay Low Foods	6,379
Pay Mac Enterprises Ltd	1,995
Pay N Pak Stores Ltd	3,439
Pay N Save Optical	2,033
Pay-N-Save Lumber Supplies	4,714
Payless Drugs	448,861
Payless/Workers World	975
Payne & Associates Ltd, D	6,579
Payne, D	33,633
Payne, P	25,755
Payne, W	808
Payne, W H	6,464
Paynes Septic Service	7,917
Payton, M	2,275
Pazmac Enterprises Ltd	3,388
Pazs Trucking	2,352
Pea Patch	1,000
Peace Arch Day Care Society	44,641
Peace Arch District Hospital	10,465,452
Peace Arch Janitorial Service	2,168
Peace Arch Publications Ltd	817
Peace Arch Senior Citizens Housing Society	261,887
Peace Country Autmotive Ltd	5,473
Peace Country Rentals & Sales Inc	6,676
Peace Dozing & Contracting Ltd	6,913
Peace Holdings Ltd, J M	16,555
Peace Land Power Ltd	39,400
Peace Lutheran Care Home	459,991
Peace Moving & Storage Ltd	1,979
Peace River Alaska Highway Tourist Assn	58,819
Peace River Block News Ltd	8,620
Peace River Cattle Co Ltd	1,661
Peace River Haven Care Society	671,690
Peace River North School District 60	21,349,595
Peace River Photo Copy Ltd	1,426
Peace River South School District 59	18,095,711
Peace River-Liard Regional Hospital District	687,070

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Peace River-Liard Union Board Of Health	1,580
Peace Water Delivery	1,865
Peace Wood Products Ltd	81,669
Peach City Cabs Ltd	770
Peach De Stefanis & Co	4,685
Peach Tree Holdings	2,784
Peachland Pharmacy Ltd	5,457
Peachland Senior Citizens Housing Society	54,064
Peachland Transfer Ltd	16,861
Peacock, M & W	3,252
Peacock Equipment Ltd	4,027
Peacock Inc	3,418
Peacock Porter & Mahoney	909
Peacock, R	8,639
Peacock, W	952
Peaker, L	859
Pearce, D	1,380
Pearce, D C	15,157
Pearkes Centre For Children, G R	9,433
Pearkes Clinic For Handicapped Children, G R	11,815
Pearkes Senior Citizens Housing Society, General George R	30,346
Pearl Lodge	104,158
Pearlman & Lindholm	22,083
Pearls Fashions Ltd	678
Pearson & Associates Ltd, David E	1,243
Pearson, C & D	8,561
Pearson Contracting Co Ltd, T	16,209
Pearson Elementary School	805
Pearson Hospital	301,410
Pearson Landclearing, H	1,008
Pearson Tire (Courtenay) Ltd	2,387
Pearson Tire Ltd	7,394
Pearson, B L	6,100
Pearson, C L	1,566
Pearson, D	546
Pearson, K H	1,751
Pearson, M	4,419
Pearson, M L	1,056
Pearson, R	1,392
Pearsons Excavating	876
Pearsons Hardware Ltd	905
Peat Marwick & Partners	309,759
Peat Marwick Mitchell & Co	146,274
Peavine Farms	1,303
Pebble Creek Productions	1,336
Pecenka, F	1,847
Pechet, K	14,169
Pechet, K	2,755
Peck, E R	107,125
Peck, P	4,216
Pedal Pusher Bicycle Centres Ltd	2,065
Peden Recreation Vehicle Ltd	1,261
Peden, C C	585
Pedersen, K & D	61,483
Pedersen Transport Ltd, N	5,918
Pedersens Rentals & Sales	595
Pederson, D	1,995
Pedology Consultants	36,490
Pedrosa Masons Supply Ltd	595
Peek, J E	992
Peel, C P, Dr	2,725
Peer Education Health Resources	1,232
Peerless Engineering Sales Ltd	15,671
Peerless Ltd, E B	9,184
Peerless Page Industries Ltd	1,019
Peerless Printers Ltd	33,599
Peerless Supply Ltd	7,242
Peers, R R, Dr	755
Peet, R M, Dr	507
Pegasus Fashions Ltd	1,184
Peil Agencies, Ted	6,292
Pelagic Pacific Industries (1974) Ltd	3,734
Pelco International	751
Pelech, B & Y	3,835
Pelech, B	687
Pelech, W J	1,149
Pelech, Y	20,508
Pell Business Equipment Ltd	45,151
Pell, J	720
Pelland, R B	1,251
Pellerin, A	5,752
Pelletier, M A & L	5,514
Pelletier Interprises Ltd, R	18,624
Pelletier Welding	1,430
Pelletier, R M	74,952
Pelling Contracting Ltd	46,715
Pelser, K	695
Pelton Reforestation Ltd	1,361,171
Pelton, R	20,149
Pelton, T	2,173
Pelaez Trucking, J K	7,308
Pelzman, P B	12,489
Pelzmanns Orchard Of Variety	2,740
Pemberton & District Diagnostic & Treatment Centre	123,763
Pemberton & District Public Library	3,901
Pemberton Express Garage	8,816
Pemberton Helicopter Services	12,145
Pemberton Insurance Corp	1,285
Pemberton Market Ltd	1,922
Pemberton Motors (1969) Ltd	850
Pemberton Tire Sales	2,010
Pemberton Valley Dyking District	440,523
Pemberton Valley Services Ltd	825
Pembina Controls Ltd	1,636
Pemble, D	5,835
Pembroke St Motorcycle Rental Ltd	588
Pen Ply Sales Ltd	791
Pen-Valley Pets Ltd	752
Pender Harbour & District Community Health Clinic	34,554
Pender Harbour & District Health Centre Society	11,505
Pender Harbour Chevron	718
Pender Harbour Community Club	14,956
Pender Harbour Diesel Ltd	5,601
Pender Harbour Fire Protection District	64,090
Pender Hotel	1,920
Pender Island Homemaker Service	42,365
Penderosa Grocery & Drive-In	949
Pendharkar, M G	2,206
Pendozi Machine Shop Ltd	903
Pendragon House Ltd	112,952
Pendrell Day Care	26,942
Penelakut Band Council	4,300
Penfold, D	15,063
Penfold, P S	734
Penfor Consulting Ltd	172,022
Penguin Books Canada Ltd	17,910
Penhall Ltd, R D	40,581
Penick Corp	33,791
Peninsula Bulldozing Ltd	3,255
Peninsula Community Assn	219,546
Peninsula Community Association Homemakers Service	332,210
Peninsula Concrete Products Ltd	1,178
Peninsula Consumer Services Co-Operative	850
Peninsula Day Care & Preschool	1,056
Peninsula Early Childhood Centre	5,369
Peninsula Free Press	1,838
Peninsula Recreation Commission	4,450
Peninsula Transport Ltd	5,509
Peninsula Tree Service Ltd	28,350
Penman, D	621
Penn, M	25,316
Penner, J & K	1,000
Penner, V & M	1,040
Penner Automotive, Mel	1,254
Penner Trucking Ltd, E D	10,666
Penner, A	10,415
Penner, B J	17,558
Penner, H U, Dr	12,884
Penner, P G	2,369
Penner, W	571
Pennie, E	1,881
Pennier, C	748
Pennock, V	24,328
Pennwalt Of Canada Ltd	4,813
Penny & Keenlyside Appraisals Ltd	4,201
Penny, J W	540
Penny, S C	690
Pennycook, W	600
Pennyroyal Resources Ltd	94,583
Pennywise	1,662
Pensadyne Computer Services Ltd	860
Pentacare Childcare Society	34,296
Pentacare Day Care Society	5,000
Pentaco Properties Ltd	897
Penticton & District Community Arts Council	5,995
Penticton & District Retirement Service	1,577,117
Penticton & District Retirement Service Daycare	91,185
Penticton & District Social Planning Centre	287,678
Penticton & District Society For The Mentally Handicapped	208,767
Penticton Aquatic Assn	2,900
Penticton Art Gallery	19,622
Penticton Automatic & Aviation	970
Penticton Cable Tv Ltd	656
Penticton Camera Centre (1973) Ltd	969
Penticton Canvas	1,887
Penticton Chamber Of Commerce	15,072
Penticton Constituency Office Services	5,850
Penticton Edible Dried Goods Ltd	2,359
Penticton Engineering Ltd	4,169
Penticton Food Market Ltd	686
Penticton Foundry Ltd	2,346
Penticton Funeral Chapel (1975) Ltd	12,746
Penticton Golf & Country Club	1,471
Penticton Gravel & Excavating Ltd	1,422
Penticton Herald	9,850
Penticton Homemakers Service	643,776
Penticton Hotel Co Ltd	910
Penticton Inn	628
Penticton Kiwanis Senior Citizens Housing Society	310,217
Penticton Minor Ball Assn	780
Penticton Mr Pop Ltd	673
Penticton Planned Parenthood Clinic	5,352
Penticton Public Library	36,790
Penticton Recreation Commission	3,220
Penticton Regional Hospital	14,544,208
Penticton Rental Centre Ltd	2,376
Penticton School District 15	11,983,755
Penticton Tiretown Centre Ltd	3,232
Penticton Training Centre	1,495
Pentland Ltd, J A	304,554
Pentrack Auto Supplies Ltd	1,175
Pentys Garden Centre (1974) Ltd	969
Penwood Products	900
People In Need Crisis Intervention Society Of Vernon & District	42,418
Peoples Drug Mart	4,034,115
Peoples Fashion Co Ltd	1,134
Peoples Food Market	7,241
Peoples Law School	77,510
Pepper Dispensing Services, D R	1,337
Pepper, E A	7,618
Percival, M A	700
Percival, R	700
Pereira, C	6,908
Pereira, K	506
Perfect, E A	512
Perfection Auto Body	1,443
Performance Management Inc	6,879
Pergamon Press Canada Ltd	1,266
Pergamon Press Inc	9,739
Perger, A	12,934
Perident Management Ltd	800
Perimeter Transportation Ltd	763
Periwinkle Enterprises Ltd	1,424
Perkin-Elmer Canada Ltd	9,793
Perkins Bros Logging Ltd	1,040
Perkins Excavating Ltd	2,056
Perkins, L	11,272
Perkunas Holdings Ltd	2,040
Perma Tubes Ltd	958
Perma-Bound Canada	505
Perrault, E	3,075
Perrault, E	1,500
Perreault Enterprises Ltd	11,607
Perrin, R	611
Perron, R	668
Perry & Co	13,454
Perry, B & K	68,035
Perry Department Store Ltd, J H	526
Perry-Whittingham, B, Dr	9,811
Perry, A R	3,609
Perry, A W, Dr	5,394
Perry, M	56,196
Perry, P	1,379
Perrys Place	2,330
Persello, F	1,917
Personnel Advertising Services	107,933
Perspectives Research & Consulting Ltd	910
Persson, M A	805
Perves, C, Dr	3,149
Pescod, S E	1,000
Peston Contracting Ltd	25,367
Peta Consultants Ltd	56,627
Petal, C	16,198
Petal, T	31,280
Petch Contracting Ltd, L & D	140,476
Peter Bros Ltd	603
Peter Pan Day Care Centre	16,492
Peter Pan Pre-School	6,347
Peters Auto Body	5,008
Peters Backhoe Co, John	15,403
Peters Blueberry Farm	1,280

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Peters Bros Paving (1981) Ltd	438,147
Peters Bros Paving Ltd	6,433
Peters Contracting, John	99,635
Peters Farm Co, R J & R W	6,000
Peters Indian Band	1,000
Peters Towcraft Ltd	7,612
Peters Westside Greenhouses & Nursery	3,613
Peters, A	662
Peters, A	14,064
Peters, B	6,799
Peters, B	1,400
Peters, C A	700
Peters, D	2,212
Peters, J	1,993
Peters, J A	714
Peters, J G	11,590
Peters, L M	700
Peters, L	1,436
Peters, S	7,500
Peters, V	700
Peters, V D	700
Peters, W	20,197
Petersen, M	12,113
Peterson & Son Logging	2,407
Peterson Bros Salmon Arm Ltd	873
Peterson Contracting	15,840
Peterson Group Living Home	4,329
Peterson Stark & Fowler	17,723
Peterson Transport Ltd	5,350
Peterson, B	10,399
Peterson, B R	4,903
Peterson, E	2,400
Peterson, E	700
Peterson, F A	45,900
Peterson, G	5,781
Peterson, I V	10,003
Peterson, L	5,809
Peterson, M	7,803
Peterson, P	4,896
Peterson, R G	610
Peterson, W F	900
Petersons Jewellers Ltd	850
Petes Auto Body	1,195
Petes Backhoe Service	540
Petes Chimney & Janitorial Service	518
Petes Contracting Ltd	8,218
Petes Development Ltd	60,025
Petes Place	1,927
Petes Pruning & Topping	518
Petes Sharpening Service	753
Petes Tent & Awning Ltd	576
Petes Towing (82)	1,310
Petes Trucking	1,693
Petes Trucking Ltd	2,408
Petras, W	1,200
Petrica, J	2,297
Petrich, R A	77,479
Petro Medic Services	3,730
Petro-Canada	2,642,932
Petro-Canada Explorations Inc	98,510
Petro-Canada Ventures	9,831
Petroleum Equipment & Services Ltd	2,489
Petroleum Industry Training Service	5,445
Petroleum Information Exchange	1,867
Petroleum Land Journal	990
Petron Communications Ltd	3,628
Petronio, A A	1,285
Petrowski, W	720
Petruk, O	1,213
Petruna, J	1,819
Pettersen, B	800
Petur Instruments Ltd	16,018
Pew, J & D	1,120
Peyton & Co	27,874
Pfaff Sewing Centre (Vancouver) Ltd	3,745
Pfaffe, P & N	1,485
Pfaffe, P	1,771
Pfitzner, M	9,535
Pfizer Canada Inc	62,732
Phagura Farms	1,960
Phantom Industries Inc	2,577
Pharma Science Inc	568
Pharmacare Programs	15,852,644
Pharmaceutical Consultants Inc	1,314,765
Pharmacia Canada Inc	111,506
Pharmasave	11,544,479
Pharmatek Holdings Ltd	825
Pharness, G	1,520
Phase Ii Salon Ltd	1,160
Phase 3 Communications Ltd	759
Phelps Construction Ltd, R	2,903
Phelps, S	1,875
Phelps, V H	1,736
Phibbs, A W	908
Philip, E	2,986
Philip, H M, Dr	2,958
Philips Electronics Ltd	66,772
Philips Information Systems Ltd	6,541
Philips, T R	8,377
Phillips & Sons Contracting	5,264
Phillips Chevrolet Oldsmobile Cadillac Ltd	10,145
Phillips Excavating Ltd	42,292
Phillips Excavating Ltd, Gordon	46,405
Phillips Logging Ltd, Abe	11,100
Phillips Residence	10,940
Phillips Travel Ltd	2,951
Phillips Travelworld Ltd	713
Phillips Trucking, Ted	6,080
Phillips, A	1,673
Phillips, A	700
Phillips, A E	1,347
Phillips, B	11,979
Phillips, C	870
Phillips, G	6,127
Phillips, J	644
Phillips, J	3,679
Phillips, M	1,023
Phillips, M	569
Phillips, M D	4,575
Phillips, R D	2,281
Phillips, S	700
Phillips, T	18,199
Phillmax Enterprises Ltd	516
Philpott Evitt & Co Ltd	811
Philpotts Trucking, Barry	2,442
Phils Auto Body & Glass Co Inc	3,440
Phils Pharmacy	47,682
Phipps, A & E	18,065
Phoenix Communications Ltd	23,246
Phoenix Dispensary Ltd	127,060
Phoenix Hotel	3,000
Phoenix Professional Services	2,306
Phoenix Transition Society	196,303
Phonic Ear Ltd	107,016
Photo Graphics	2,175
Photo Importing Agencies Ltd	7,437
Photo Ad Button Of Bc Ltd	525
Photo Ident Laminating	4,514
Photoman	1,754
Photos Unlimited	515
Photoscreen	550
Phototype Composing Ltd	4,472
Phypers Trucking, Dan	11,662
Physically Handicapped Action Committee Society	14,425
Pi Ka Graphics Ltd	8,096
Piatka, O	11,381
Piazza, J & M	893
Picard, B	7,830
Piccadilly Rooms Ltd	3,014
Piccolo, J	2,228
Piccinin, D M S	3,017
Piche, M	581
Pickell Construction Ltd	265,521
Picker Canada Ltd	12,132
Picker International Canada	18,776
Pickering, G & D	1,500
Pickering & Kemp	8,621
Pickering Hills Grazing Assn	17,667
Pickering, R	33,795
Picton Holdings Ltd, G	4,208
Picton Holdings Ltd, G	1,611
Pictorial	820
Picus Building Centre (1979) Ltd	2,882
Pidcock, F M	2,340
Piefke, R	1,900
Pier 66 Marina Ltd	1,114
Pierard House	200,532
Pierce Chemical Co	681
Pierce Trucking, Bill	1,286
Pierce, G E	1,167
Pierce, H D	3,595
Pierce, L	1,445
Pierce, L W, Dr	590
Piercey, M L, Dr	1,080
Pierceys Funeral Home Ltd	7,498
Pierre Sportswear Ltd, Andre	18,444
Pierre Swings	636
Pierson, R F	1,369
Pies Daycare Centre	1,884
Pietila, B	1,952
Piezo Technology Inc	944
Pigeon Agencies Ltd, S	5,326
Pigeons General Store	2,973
Pighin Trucking Ltd, C N	2,366
Pighin, D	2,394
Pighin, P S	1,571
Pike Mountain Ranch Ltd	20,067
Pike, W D	23,855
Pikes Plumbing & Sheet Metal Ltd	11,158
Pikes Tool Rentals	679
Pilfold, P R	1,900
Piling, B	1,275
Pilkey, F	17,738
Pilkington Glass Centre	12,437
Pilkington, S	512
Pillar Devepments Ltd	1,640
Pillar Holdings Ltd	1,200
Pilling, B	1,225
Pilman Secretarial Ltd	22,646
Pilon Tool Rentals (1972) Ltd	2,075
Pilutik, W J, Dr	4,763
Pimlico Holdings	40,659
Pimlott, G	2,640
Pimlott, J	48,699
Pimlotts Sporting Goods Ltd	1,029
Pims Industries	1,213
Pinaus Lake Resort	1,620
Pine Cone Motel	1,758
Pine Cone Motor Inn	1,383
Pine Cone Restaurant	1,536
Pine Contracting	17,399
Pine Grove Farms	2,135
Pine Grove Orchard	1,160
Pine Grove Resorts (1981) Ltd	1,740
Pine Hill Enterprize Ltd	10,134
Pine Lake Construction	14,758
Pine Point Enterprises	2,040
Pine Ridge Logging	8,749
Pine Tree Logging	2,968
Pine Tree Sales & Service	604
Pine Tree Services	892
Pine Valley Park Lodge	1,080
Pineland Enterprises Ltd	968
Pineridge Paving Ltd	2,654
Pineridge Trailer & Equipment Ltd	3,449
Pines Propane Sales & Rentals	713
Pines, The	126,381
Pinette & Therrien Mills Ltd	40,766
Pineview Recreation Commission	33,600
Pink Day Care	4,789
Pink Mountain Campsite	2,038
Pink Room	5,795
Pinkus, J, Dr	1,926
Pinnacle Enterprises Ltd	956
Pion, A	11,920
Pioneer Barber & Beauty Lounge	1,840
Pioneer Boat Works Ltd	1,164
Pioneer Building Supplies Ltd	8,996
Pioneer Envelopes Ltd	323,229
Pioneer Garage Ltd	6,846
Pioneer Glass & Aluminum Products Ltd	4,170
Pioneer Hardware Ltd	2,585
Pioneer Home Centre	4,101
Pioneer House	398,910
Pioneer Inn	14,596
Pioneer Lodge & Group Home	214,938
Pioneer Motors Ltd	1,734
Pioneer Pools Ltd	1,714
Pioneer Portion Pak Ltd	15,936
Pioneer R V Service Centre	1,112
Pioneer Service Ltd	1,085
Pioneer Villa	505,550
Pioneer Villa Adult Day Care Centre	1,710
Pipe & Piling Supplies Ltd	535,075
Pipe & Pump House	2,157
Piper, B	740
Piper, B C	1,650
Piper, D	9,524
Pipes Business Systems Ltd, J R	118,997
Piping Industry Apprenticeship Board	308,288
Pipo Communications	901
Pirz, K	3,000
Pisces Aquarium	666
Pistell Contracting, Al	65,994
Pita Ltd Prints, Rina	954
Pitcher Boat Repairs Ltd	1,153
Pite, N	3,816
Piters, R E	1,212
Pitman Pharmacy	67,256
Pitmann Business College	2,363
Pitney Bowes	345,963
Pitney Holdings Ltd	1,113

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Pitt Ineffable Growers	1,145
Pitt Meadows Airport Society	2,000
Pitt Meadows Day Care Centre	37,189
Pitt Meadows Meats Ltd	74,338
Pitt Meadows Parent Teacher Organization	1,272
Pitt Polder Ltd	48,941
Pitt Waterfowl Management Assn	1,590
Pitt, R	2,056
Pittman Asphalt Co Ltd	141,006
Pittman, J	2,940
Piva, G & I	880
Piva Trucking Ltd, Gordon	17,851
Piwek Reefer Express Ltd	3,610
Pixieland Day Care Centre	9,426
Pixton, K	6,476
Pizzey Trucking, Lee	34,763
Place Des Arts	558
Place Inns Ltd, The	3,764
Place T V Appliance & Furniture Centre, The	935
Place, C H	2,850
Placer Cego Petroleum Division	116,099
Placer Development Ltd	2,500
Plan Aid	25,355
Planet Services Ltd	32,275
Planned Parenthood Association Of B C	116,378
Plant Maintenance By Koby	1,100
Plantashere Projects Ltd	2,242
Plantation Indoor Plants Ltd	2,223
Plants & Creations	658
Plasco Contractors Ltd	45,220
Plasco Mfg Ltd	5,873
Plaster Master & Crafts	2,584
Plasti-Fab Ltd	24,174
Plastic Shop, The	15,689
Plastomer Sales & Consultants Ltd	683
Plateau Glass & Aluminum Products Ltd	2,767
Platen, A B	1,993
Platos Place	772
Platt, G M	2,534
Platz, H	3,710
Platz, I	41,632
Play & Learn Mail Order Service	511
Playhouse	4,077
Playhouse Theatre Centre Of B C	233,000
Playhouse Theatre School, The	5,000
Playhouse, The	11,344
Playschool, The	1,158
Playshop Preschool	1,047
Playtech Distributors Inc	3,583
Playtime Preschool	634
Plaza Gulf (1979)	1,203
Plaza Hotel	810
Plaza Medical Centre	660
Plaza Moving & Storage Co Ltd	8,142
Plaza Office Supplies Ltd	921
Plazzer, I	4,167
Pleasant Acres	116,465
Pleasant Industries	20,179
Pleasant Meadows Senior Citizens Home	289,028
Pleasant Valley Memorial Chapel Ltd	2,855
Pleasant Valley Restaurant	623
Pleasant View Home	904,621
Plecas & Associates, Darryl B	600
Plecas, R S	541
Pleice, J P	36,891
Plenty Relief Society Of Canada	2,000
Plenum Publishing Corp	1,641
Plested, R R	1,817
Plews, G J	969
Plimley Automobile Co Ltd	936
Plimley Chrysler Dodge	1,794
Plottel, G C	504
Plowman Logging Ltd	4,454
Plowman, J	23,103
Plul, J	1,989
Plumridge Trucking	2,992
Pluto Autobody Ltd	1,146
Plymova Industries Inc	680
Pmg Stratford Projects Ltd	1,500
Pneu Dart Inc	819
Poch, N	630
Poco Rad Stop Ltd	2,140
Pocock, B J	2,754
Pocomo Boys & Girls Club	843
Podetz, D	659
Podger Holdings Ltd	1,250
Pods Courier Service Ltd	13,558
Poelman, G	2,881
Pogson, W J	754
Poikonen, A L	2,484
Point Grey Lodge Rest Home	182,319
Point Grey Press Ltd	1,278
Point, G R	700
Point, S	700
Pointa Vista Service	1,653
Poirier, F	7,032
Poirier, G	74,140
Poitras, M T	12,299
Polar Battery (Vancouver) Ltd	8,785
Polar Bear Ice Ltd	975
Polar Industries Ltd	3,756
Polar Refrigeration Sales & Service	3,231
Polar Sun Investment Corp	15,000
Polar Tech Ltd	2,500
Polaris	8,400
Polaroid Canada Inc	5,853
Polestar Typesetting & Design	1,075
Police Board Of The Corporation Of The District of Saanich	36,119
Politano, C	2,419
Pollard Farms Ltd	1,040
Pollard, D	950
Pollard, S	3,735
Pollard, S	1,178
Pollon, R E	14,525
Polonicoff Jones & Perchudoff	5,782
Polsky, S L	17,989
Polson Place Sports (1981)	1,872
Polson Typewriters Ltd	1,312
Poly Signs & Labels Ltd	1,053
Poly Chlor Plastic Industries Ltd	2,281
Polycane Furniture Ltd	32,103
Polych, P	900
Polycrete Restorations Ltd	4,590
Polypak Distributors Ltd	4,792
Polyskils Workshop	526
Polysol Pool Covers Inc	1,736
Pomeroy & Harrison	4,890
Pomeroy & Harrison In Trust	9,285
Pomeroy, M R	658
Pomeroy, S P	930
Pommen, L	1,516
Pon, W K, Dr	902
Ponderosa Lodge	2,314,077
Ponderosa Lodge Day Care	115,909
Ponderosa Motel	547
Ponderosa Pipe Etc	800
Ponderosa Resort	522
Pontious Trucking, Glen	1,163
Pooh Corner Daycare Society	24,910
Poole, D	5,821
Pooley Bros Ltd	110,782
Poor Boy Enterprises Ltd	1,223
Pop Shoppe Confectionary & Bus Depot	1,430
Pope & Ewan	4,805
Pope Bakers Supply Ltd, E H	25,177
Pope Family Day Care	800
Pope Mushroom Farm, J C	600
Pope, F E	2,300
Pope, J	700
Popeyes The Pant Place	1,106
Popham, L J	7,008
Poplar Grove Enterprise	1,660
Poplar Grove Service & Cafe	1,783
Poplar Lumber & Building Supplies Ltd	1,209
Popowich, W	18,457
Popular Landscaping & Gardening Ltd	38,046
Porcha, T	536
Porcher Bros Farms	7,013
Porcher, L K	2,700
Porident Management Ltd	640
Poriz, J	1,935
Porky Pig Daycare Centre	12,606
Port Alberni & Area Volunteer Society	32,714
Port Alberni Aquatic Club	3,067
Port Alberni Drug & Alcohol Counselling Service Society	69,220
Port Alberni Family Division Committee	23,685
Port Alberni Family Guidance Assn	80,631
Port Alberni Folkfest Committee	1,000
Port Alberni Friendship Centre	51,907
Port Alberni Friendship Lodge	96,228
Port Alberni Homemakers Society	677,593
Port Alberni Indian Friendship Centre	7,764
Port Alberni Marine Industries (1965) Ltd	898
Port Alberni Meals-On-Wheels	2,074
Port Alberni Optical Ltd	1,716
Port Alberni Parks & Recreation Commission	54,960
Port Alberni Womens Resources	54,308
Port Alice Hospital	435,977
Port Alice Insurance Agencies	4,365
Port Coquitlam Area Womens Center Society	12,336
Port Coquitlam Building Supplies Ltd	2,603
Port Coquitlam Daycare	23,433
Port Edward Puss & Boots Preschool	1,915
Port Hardy & District Chamber Of Commerce	7,742
Port Hardy Auto Parts Ltd	1,448
Port Hardy Building Supply Ltd	1,708
Port Hardy Bulldozing Ltd	1,921
Port Hardy Collision Repairs Ltd	7,933
Port Hardy Hospital	1,343,995
Port Hardy Ready Mix Ltd	50,279
Port Machine Works (1976) Ltd	8,141
Port McNeill & District Hospital	610,747
Port McNeill Auto Body Ltd	539
Port McNeill Drugs Ltd	11,907
Port McNeill Enterprises Ltd	15,603
Port McNeill Glass Ltd	1,495
Port McNeill Storage Park	2,637
Port Metal Products Ltd	1,925
Port Moody Drugs	75,823
Port Moody Historical Society	25,690
Port Moody Sheet Metal & Air Conditioning Ltd	2,632
Port Moody Wheel Alignment	1,737
Port Pantry Ltd	758
Port Renfrew Ambulance Service	986
Port Renfrew Trucking Ltd	7,512
Port Simpson Band Council	119,731
Port Simpson Community School	738
Port Simpson Native Co-Operative	1,714
Port Washington Excavating Ltd	9,962
Port-A-Slope Corp	756
Portage Mountain Enterprises Ltd	1,358
Portage View Farm	1,640
Porteous Pharmacy Ltd, R H	735
Porteous Service Ltd, D	2,516
Porteous, L A	21,356
Porteous, N G	2,155
Porter Trucking, J	18,455
Porter, C R	757
Porter, D A	915
Porter, E G	575
Porter, G	1,977
Porter, K	10,955
Porter, N M	1,781
Porter, W R	19,026
Portraits By Haide	638
Pos, R, Dr	94,921
Positive Photographic Industries Ltd	2,354
Positive Productions	820
Posthuma, A B, Dr	24,563
Postill & Sons Ltd, R E	12,451
Postnikoff Construction & Supply Ltd	840
Potdevin Export Corp	513
Pothecary, J	1,420
Potlatch Arts Ltd	1,803
Potter, H & M	10,878
Potter, A	3,500
Potter, G L	1,799
Potter, J	591
Potters Eggs Ltd	1,284
Pottinger Logging Ltd, E	9,906
Potts, E	20,577
Potvin, P	3,292
Pouce Coupe & District Museum & Historical Society	5,233
Pouce Coupe Community Hospital	1,502,422
Pouce Coupe Public Library Assn	2,540
Pouce Coupe Recreation Commission	5,500
Poulin & Associates, V A	271,606
Poulin, A	924
Pounder Emulsions Ltd	886,368
Powell Air Ltd	111,474
Powell Lodge	3,209
Powell Ltd, H I	728
Powell Machine Works (1970) Ltd	1,631
Powell Place	124,786
Powell River & District Homemaker Service	490,201
Powell River Ambulance Service	5,907
Powell River Association For The Mentally Handicapped	114,253
Powell River Association For The Mentally Retarded	101,935
Powell River Boys Choir Assn	3,820
Powell River Chamber Of Commerce	78,407
Powell River Citizen Advocacy Society	60,857

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Powell River Civil Liberties Society	60,403
Powell River Community Arts Council	3,315
Powell River Community Services Assn	182,467
Powell River District Public Library Assn	39,220
Powell River Divers Ltd	2,525
Powell River General Hospital	5,893,148
Powell River News & Town Crier	4,275
Powell River Regional District Economic Development Commission	45,794
Powell River Regional Hospital District	37,723
Powell River School District 47	14,733,530
Powell River Villa Soccer Club	17,592
Powell, B	700
Powell, C M	48,072
Powell, D	4,695
Powell, G	4,623
Powell, H J	1,300
Powell, N	6,446
Powell, O W, Dr	1,064
Power & Associates, R C	50,706
Power Chemicals Ltd	1,300
Power Lease & Export	2,818
Power Sports Ltd	929
Powerquip Rentals	10,051
Powley, B	6,819
Pownall Excavating, Larry	2,238
Powney Enterprises	5,199
Powers Vending	2,225
Poyner & Co	675
Pozzobon Ranch Ltd	643
Praat & J Praat, B	1,000
Practical Management Associates	1,234
Practimax Inc	510
Praetorian Security Inc	4,350
Prairie Creek Logging Ltd	9,838
Prairie Medical Ltd	779
Prairie Pacific Energy	24,863
Prairie Pacific Oil	12,476
Prairie Rose Farm	2,540
Prairie Transmission	1,337
Prasad, D	3,549
Prasing Equipment, Ken	751
Prat, R	700
Pratt & Logan	1,896
Pratt & Whitney Aircraft Of Canada Ltd	177,050
Pratt Personnel Agency	1,582
Pratt, A	14,545
Pratt, K	1,616
Pratts Pharmacy	165,187
Pre Cam Rentals Ltd	17,782
Pre Vent Automotive	1,080
Preast Farms, Toby	1,220
Precise Automotive Machine	707
Precise Color Processors Ltd	24,787
Precision Attachments Ltd	1,340
Precision Glass	2,228
Precision Laboratories Ltd	4,278
Precision Machine Works Ltd	1,269
Precision Tune & Transmission Centre	1,471
Precision Welding	723
Premier Automatic Transmissions Ltd	3,516
Premier Brand Clothing Co Ltd	3,959
Premier Enterprises Ltd	5,253
Premier Wood Products Inc	23,854
Premierbrand Clothing Co Ltd	6,413
Premium Industries Ltd	844
Premo Plastics Engineering Ltd	37,644
Prenier, R	5,658
Prentice Hall Canada Inc	676,226
Prentice Hall Inc	679
Prentice, T B	945
Prepared Media Laboratory	21,203
Prescription Optical Co	111,487
Presentation House Cultural Society	11,846
Presley, F	3,786
Presly, D G	53,091
Press Porcepic	26,894
Pressed Metal Products Ltd	17,758
Prest On Canada Ltd	2,000
Prestige Printers	3,825
Preston Associates, Michael	16,000
Preston Chevrolet Oldsmobile Ltd	1,426
Preston Contracting Ltd, P	65,516
Preston Denny Design	33,806
Preston Of Canada Ltd, J A	17,076
Preston, B	509
Preston, J	16,222
Preston, R	8,479
Preto, V A	900
Pretty, M L	920
Prettys Timber Co Ltd	6,848

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Preventive Maintenance Methods Ltd	2,147
Prevost Contracting Ltd	26,399
Prevost Veterinary Clinic Ltd	1,500
Prevost, L	10,468
Price & Markle Chetwynd	1,667
Price & Markle Columbia Ltd	7,338
Price & Markle Equipment Ltd	5,133
Price & Markle Golden	6,077
Price & Markle Industrial Supply Ltd	25,449
Price & Markle Merritt Ltd	3,739
Price & Markle Penticton Ltd	22,067
Price & Markle Quesnel Ltd	16,876
Price & Markle Revelstoke	10,007
Price & Markle Trail Ltd	5,994
Price Boarding Home	7,080
Price Boyes & Co	24,059
Price Bros Contractors Ltd	52,458
Price Construction, J W	13,553
Price Printing Ltd	61,569
Price Waterhouse Associates	132,743
Price Waterhouse Ltd	2,252
Price Wilson Ltd	179,599
Price, G	9,015
Price, H J	6,000
Price, M	1,127
Price, M	2,026
Price, P	45,563
Price, R, Mrs	8,384
Price, S	4,133
Price, W E H, Dr	730
Prices Alarm Systems	556
Prices Lock & Safe Ltd	15,947
Prichard, J M, Dr	7,003
Pride Homes Ltd	1,000
Pride Of B C Processors Ltd	60,957
Pridy, S	4,676
Priebe Co, Robert E	2,555
Priebe, E J	772
Priest, S	1,478
Priest, W R	17,315
Prieto, H	2,566
Primary Play Things	867
Prime Mover Controls Ltd	4,099
Primeau, M	16,083
Primeau, R C	2,411
Primeau, T	66,874
Primes Health Care Sales & Service Ltd	1,714
Primrose Dairy Ltd	2,200
Prince George & District Association For The Retarded	218,124
Prince George & District Community Arts Council	12,790
Prince George & District Homemakers Service Society	622,859
Prince George & District Minor Lacrosse Assn	883
Prince George Activator Society	159,424
Prince George Adult Day Care Centre	2,600
Prince George Art Gallery Assn	16,400
Prince George Association For Individuals With Mental Handicaps	59,336
Prince George Association For Retarded Persons	39,648
Prince George Audio Engineering Ltd	1,318
Prince George Auger Services Ltd	4,874
Prince George Auto Wrecking	2,759
Prince George Babe Ruth Baseball League	1,173
Prince George Bakery Ltd	22,437
Prince George Barracuda Swim Club	31,560
Prince George Broadcasting Ltd	6,305
Prince George Cabinet Craft Ltd	1,640
Prince George Cerebral Palsy Assn	207,927
Prince George Chamber Of Commerce	15,262
Prince George College	10,064
Prince George College Residence	4,800
Prince George Community Resources Society	23,846
Prince George Crisis Intervention	53,417
Prince George Day Care Society	22,472
Prince George Elder Citizens Recreation Society	13,721
Prince George Fabricating & Engineering Ltd	983
Prince George Farmers Institute	50,000
Prince George Folkfest Committee	1,200
Prince George Hotel	1,907
Prince George Judo Club	534
Prince George Limousine Service (1981)	4,015
Prince George Lock & Key Ltd	5,166

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Prince George Mack Sales & Service Ltd	4,326
Prince George Minor Football Assn	1,000
Prince George Motors Ltd	85,490
Prince George Naturalists Club	937
Prince George Paving	11,282
Prince George Pre Cut Ltd	5,470
Prince George Printers Ltd	1,513
Prince George Public Library	197,403
Prince George Pulp & Paper Ltd	9,268
Prince George Radiators Ltd	7,305
Prince George Receiving Home Society	401,160
Prince George Refrigeration & Air Conditioning Ltd	2,364
Prince George Regional Hospital	29,688,649
Prince George Retread Plant	5,049
Prince George Ringette Assn	657
Prince George Road Runners	556
Prince George Rod & Gun Club	615
Prince George School District 57	72,325,887
Prince George Senior Citizens Home Society	157,496
Prince George Society For The Hearing Handicapped	3,965
Prince George South Constituency Office	4,670
Prince George Spring Ltd	47,377
Prince George Symphony Orchestra	10,750
Prince George Taxi Holding Co Ltd	2,189
Prince George Track & Field Club	1,680
Prince George Truck & Equipment Ltd	18,773
Prince George Tune Up Ltd	10,416
Prince George Veterinary Clinic Ltd	3,280
Prince George Volleyball Club	645
Prince George White Truck Sales Ltd	533
Prince George Wood Preserving Ltd	2,164
Prince George Youth Soccer	633
Prince George Interlock	15,000
Prince Optical Ltd	17,353
Prince Rupert Achievement Centre	9,512
Prince Rupert Amalgamated Shoreworkers & Clerks Union	737
Prince Rupert Association For The Mentally Retarded	9,149
Prince Rupert Chamber Of Commerce	5,782
Prince Rupert Childrens Group Home Society	17,483
Prince Rupert City Telephones	53,322
Prince Rupert Daily News	6,663
Prince Rupert Esso Service	2,762
Prince Rupert Ferry Service (1967) Ltd	15,960
Prince Rupert Figure Skating Club	603
Prince Rupert Fishermens Supply Co Ltd	5,632
Prince Rupert Folkfest Committee	1,300
Prince Rupert Friendship House Assn	4,317
Prince Rupert Grain Ltd	5,509
Prince Rupert Homemakers Service Assn	213,846
Prince Rupert Hotel (1957) Ltd	1,803
Prince Rupert Kinsmen Bantam Reps	675
Prince Rupert Motors Ltd	12,433
Prince Rupert Optical	825
Prince Rupert Public Library	25,630
Prince Rupert Rainbirds Volleyball	1,042
Prince Rupert Regional Hospital	7,110,916
Prince Rupert Rugby Football Club	800
Prince Rupert School District 52	13,013,254
Prince Rupert Totem Pole Gifts Ltd	900
Prince Rupert Transition House Society	102,540
Prince Rupert Visitors Bureau	6,408
Prince Rupert Youth Enrichment Society	144,175
Prince Studio, Richard	1,388
Prince, J	546
Prince, L M	700
Princess Auto Ltd	6,059
Princess Gift Shops Ltd	1,708
Princess Park After School Centre	968
Princeton & District Chamber Of Commerce	3,682
Princeton & District Community Services Society	180,123
Princeton & District Community Services	36,250
Princeton & District Pioneer Museum	2,000
Princeton Builders Mart (1980) Ltd	1,385
Princeton Chevron	2,213
Princeton Child Care Services	35,309
Princeton Community Arts Council	750
Princeton Esso	1,287
Princeton General Hospital	1,439,170

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Princeton Glass Co Ltd, The	903
Princeton Light & Power Co Ltd	5,137
Princeton Mortuary Ltd	1,923
Princeton Provincial Park Board	1,033
Princeton Recreation Commission	600
Princeton School District 17	4,090,860
Princeton Stock Ranch Ltd	1,200
Princeton Wood Preservers Ltd	92,427
Pringle Construction Ltd	6,270
Pringle Memorial Camp, George	1,270
Pringle, D P	781
Prins, C E	960
Prins, S	1,071
Prism	1,944
Printcraft Of Bc Ltd	6,130
Printech Equipment	1,154
Printed Circuits Inc	1,963
Printing House Ltd	1,521
Printing Plus Ltd	123,710
Prior, J C, Dr	1,725
Prisk, N L	700
Prism International	2,000
Pritchett, L	5,615
Pro Body Shop (1978)	1,115
Pro Industrial Radiators Ltd	966
Pro Tire Service Ltd	926
Pro Am Color Lab Ltd	1,299
Pro Craft Optical	2,359
Pro Page	2,791
Pro Tech Electronics Engineering	880
Probert, T	45,680
Procon Builders Ltd	249,918
Procope Restaurant Ltd	1,559
Procter & Gamble Inc	43,032
Procter Bros Logging Ltd	2,496
Procter, R H	1,118
Proctor Construction Co Ltd	49,545
Proctor Publications Ltd	1,444
Proctorcomider Contracting, N	3,262
Prodec Pump Equipment Ltd	17,042
Producers Optical Services Inc	6,962
Production Supply Co Ltd	685
Profair Survival	1,560
Professional Books Ltd	1,229
Professional Colour Prints Ltd	1,298
Professional Components Ltd	62,666
Professional Development Institute P D I Ltd	7,716
Professional Food Equipment Service Ltd	651
Professional Native Womens Assn	5,226
Profile Machine & Tool Ltd	1,066
Profile Management Inc	5,618
Progress Buildings Ltd	2,314
Progressive Air Services Ltd	2,458
Progressive Printers Ltd	2,338
Progressive Services Ltd	9,378
Project Development Services Ltd	4,005
Project Machinery Ltd	2,231
Projex Management Ltd	66,388
Prokop, R G	1,243
Prokopanko, R W	20,664
Prokopetz, G V, Dr	4,914
Prolab Instrument Services Inc	546
Promac Industries Ltd	5,598
Promo Plastics Engineering Ltd	2,523
Promontory Films Ltd	18,657
Pronto Muffler Glass & Tire	986
Propagators, The	1,320
Propane Gas Association Of Canada Inc	644
Propper, H	29,515
Prospect Equipment (1983) Ltd	1,577
Prospectors Assistance	98,097
Prosper, G	8,420
Prosper, J	950
Prostock Athletic Supply Ltd	1,696
Protech Office Electronics	562
Protectors Insurance Services Inc, The	790
Provenance Research Inc	436,636
Province Distributor	1,549
Province Hotel	977
Province Of New Brunswick	2,794
Province Of Saskatchewan	723,200
Province Wide Communications Ltd	3,341
Province, The	21,309
Provincial Ambulance Service	7,600
Provincial C G I T Board Of B C	1,360
Provincial Capital Commission	434,478
Provincial Emergency Program	98,990
Provincial Home Acquisition Account	23,347,166
Provincial Meet Account Of Vancouver Island Mine & Industrial Safety Assn	80,000
Provincial Treasurer Of Alberta	16,093
Prowse, D C	1,363
Prowse, J A	41,999
Prowse, J F	4,625
Pryce Industries Ltd, Gary	7,327
Pryce Fyve Industrial Sales Ltd	780
Pryce, S	3,534
Psycan Ltd	7,726
Psychiatric Unit Pharmacy	4,522
Ptak, L L, Dr	3,062
Ptarmigan Gold	1,934
Ptarmigan Gravel Ltd	245,497
Public Affairs International Ltd	103,908
Public Construction Council Of B C	750
Public Debt Administration	239,166
Public Employers Of B C	107,412
Public Freightways Ltd	147,865
Public Service Retiring Allowance	3,566,446
Public Service Superannuation - Government Contributions	50,048,697
Public Service Superannuation - Misc Statutory Items	28,565,403
Public Utilities Reports Inc	706
Publications Audio Visual Office	837
Puddleduck Preschool, J	13,572
Pudlas Holdings Ltd	798
Pudsey, W	29,000
Puhallo Bros Ranch	1,055
Pulak, S	570
Puller, R	1,418
Pullham & Blight Ltd	577
Pulp & Paper Report	667
Pulp & Paper Week	900
Pulp Press	8,000
Pulsar Electronics Ltd	62,557
Pump House	2,540
Pump N Tub Shell Service	3,272
Pumps & Power Ltd	99,552
Punchaw Livestock Assn	90,000
Punchaw Ranch	1,380
Puntledge Plumbing & Power Ltd	1,758
Puntzi Community Group	3,047
Purcell Concert Society	13,500
Purcell, F	1,900
Purcell, J A	1,900
Purcha & Son Con, Murray	110,091
Purcha, T	7,403
Purchasing Management Association Of Canada	1,610
Purden Lake Resort	1,995
Purden Ski Village	5,559
Purden, G B	915
Purdon, K	1,629
Purdue Frederick Inc	5,102
Purdues Grading Ltd	18,832
Puretex Knitting Co Ltd	1,431
Puritan Bennett Aero Systems Co	5,430
Purity Feed Co Ltd	13,378
Purjue Ranches Ltd	752
Purkis, R S, Dr	807
Purmal Contracting, Norm	106,612
Purmal Excavating Ltd	4,197
Pursuits Unlimited	4,095
Purves Ritchie	128,761
Purves, C	4,469
Push Two Productions Ltd	1,865
Puss In Boots Daycare Centre & Out Of	33,540
Pybus, B	9,252
Pye Electronics	3,842
Pye, D H	3,524
Pyle, J D	600
Pylypiuk Trucking Ltd, Mitch	12,201
Pynelogs Rest Home	195,256
Pyramid Apartments	2,001
Pyramid Building Supplies Ltd	751
Pyramid Measurement & Controls Ltd	4,534
Pyramid Plastic Products	1,663
Pyramid Press Ltd	5,710
Q L Systems Ltd	1,338
Q P E C H Charters	18,934
Q-River Logging	4,783
Qm Industries Ltd	24,406
Quadra Auto Supplies	4,976
Quadra Day Care Society	5,940
Quadra Economic Consultants Ltd	10,617
Quadra Graphics Ltd	2,920
Quadra Lamp & Lighting	1,111
Quadra Machine Works Ltd	1,819
Quadra Pharmacy Ltd	99,702
Quadra Stone Co Ltd	6,653
Quadra Travel (1976)	17,912
Quadros, W E	1,061
Quandvlieg, R	25,116
Qualed Enterprises Ltd	17,640
Qualicum Beach Chamber Of Commerce	6,159
Qualicum Beach Marina Ltd	2,640
Qualicum Beach Memorial Golf Club	1,475
Qualicum Beach Recreation Commission	4,271
Qualicum College Inn	7,668
Qualicum Prescriptions	44,616
Qualicum School District 69	10,886,919
Quality Asphalt Ltd	28,821
Quality Bakers (1981) Ltd	893
Quality Cafe	546
Quality Fish Co Ltd	1,000
Quality Floors Ltd	1,160
Quality Form Rentals	7,634
Quality Industrial Trimmers Ltd	3,130
Quality Landscaping	605
Quality Pools Ltd	1,560
Quality Saw & Knife Ltd	2,608
Quality Water Wells Ltd	6,835
Quan, H	750
Quan, J L, Dr	59,284
Quantalytics Inc	9,204
Quarless, G	22,032
Quarter Circle B Ranch	640
Quarterdeck Marine Industries Ltd	2,839
Quasar Communications Ltd	3,438
Quasar Helicopters Ltd	405,644
Quatam Logging	14,031
Quatsino Band Council	2,000
Qurale Electronics Ltd	71,609
Queen Alexandra Hospital For Children	3,874,792
Queen Anne Apartments Ltd	955
Queen Charlotte City Child Centre Society	2,416
Queen Charlotte Funeral Services	975
Queen Charlotte Helicopters Ltd	21,327
Queen Charlotte Island Homemaker Services	131,292
Queen Charlotte Island Regional Recreation Commission	4,975
Queen Charlotte Island Regional Health & Human Resources Council	9,967
Queen Charlotte Islands Chamber Of Commerce	2,250
Queen Charlotte Islands Community Arts Councils	3,490
Queen Charlotte Islands General Hospital	3,111,209
Queen Charlotte Islands Health & Human Resources Centre	527,196
Queen Charlotte Islands Museum	14,068
Queen Charlotte Islands Observer	1,471
Queen Charlotte Library & Information Centre	2,326
Queen Charlotte School District 50	4,659,178
Queen Charlottes Island Community Health & Human Resource Society	73,288
Queen Elizabeth Hall	246,777
Queen Margarets School	109,999
Queen Mary Community School Assn	7,420
Queen Mary Out Of School Daycare	14,109
Queen Mary Preschool	7,702
Queen Victoria Hospital	2,329,266
Queen, L R, Dr	5,145
Queens Avenue Daycare	63,646
Queens Avenue Neighborhood Day Care Society	58,606
Queens Hotel	744
Queens Park Hospital	7,219,877
Queens Park Meat Market	1,227
Queens Park Personal Care Home	118,577
Queensborough Day Care Society	17,139
Queensbury After School Day Care	1,219
Queensbury Chevron Service Ltd	675
Queensdale Pharmacy	47,058
Queensway Auto Body Ltd	2,695
Queensway Texaco	3,147
Queenswood Montessori Society	8,261
Queenswood Nurseries Ltd	3,666
Quella Holding Ltd	3,400
Querna, J G	8,606
Quesnel & District Association For The Mentally Handicapped	9,564
Quesnel & District Cerebral Palsy Assn	147,031
Quesnel & District Chamber Of Commerce	6,000
Quesnel & District Community Aid Society	16,502

SCHEDULE OF PAYMENTS

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Quesnel & District Community Arts Council	5,655
Quesnel Association For The Mentally Retarded	41,829
Quesnel Auto Parts Ltd	13,033
Quesnel Autos	754
Quesnel Carriage Committee	4,100
Quesnel Chrysler Ltd	2,340
Quesnel City Centre Service Ltd	1,412
Quesnel Contact Line & Centre	142,922
Quesnel Day Care Centre	6,675
Quesnel Excavating	18,987
Quesnel Hiab Service Ltd	14,441
Quesnel Homemaker Services	383,842
Quesnel Human Rights & Civil Liberties Assn	10,100
Quesnel Indian Band	4,000
Quesnel Junior Secondary School Band Club	505
Quesnel Lake Contracting	2,248
Quesnel Laundry & Dry Cleaners Ltd	2,873
Quesnel Machinery Ltd	4,169
Quesnel Moving & Storage (1973) Ltd	33,440
Quesnel Nugget, The	2,136
Quesnel Optical Ltd	7,703
Quesnel Pharmacy	65,712
Quesnel Planned Parenthood Clinic	4,904
Quesnel Plumbing & Heating Ltd	2,696
Quesnel Radiator	2,268
Quesnel Redi Mix Cement Co Ltd	19,559
Quesnel Removal Service	1,320
Quesnel Rod & Gun Club	5,178
Quesnel School District 28	20,545,807
Quesnel Second Hand Store	1,659
Quesnel Secondary School	2,100
Quesnel Sewing Centre Ltd	776
Quesnel Stationery & Office Equipment Ltd	809
Quesnel Steakhouse Ltd	1,046
Quesnel Tillicum Society	100,471
Quesnel Tire Service Ltd	10,110
Quesnel Woodsmens Supply	3,970
Quesnel Youth Alternatives Society	53,773
Quesnel, R W	820
Quest Metal Works Ltd	27,559
Quibuyen, S	1,200
Quick Beam Ltd	51,651
Quicksilver Messengers Inc	4,353
Quiet Acres Guest Home	214,384
Quiet Acres Lodge Ltd	93,527
Quietwood Logging	5,070
Quik Carpets & Upholstery	1,126
Quikmark Transfers Ltd	1,780
Quilchena Cattle Co Ltd	26,227
Quilchena Motors Ltd	1,237
Quilley Sports Enterprises Ltd, Bill	2,698
Quilman Home	8,952
Quilman, C	5,083
Quilt, D	10,556
Quilt, I	700
Quilt, J V	700
Quin On Farm	560
Quine, H	1,000
Quiney, H	10,294
Quinlan Contracting Equipment Ltd	9,680
Quinn, D G	14,038
Quinn, E	7,440
Quinn, M	1,668
Quinsam Heights Waterworks District	799
Quinney, M W	1,000
Quinton Instrument Co, The	63,739
Quintrell Productions Ltd	2,100
Quon On World Travel Ltd	528
Qwest Foods Ltd	9,668
R & A Contracting (1981) Ltd	46,648
R & A Logging Ltd	4,936
R & C Storage	570
R & D Auto Service Ltd	2,640
R & D Contracting	3,195
R & D Thermal King Glass Ltd	540
R & E Auto Supply Ltd	15,122
R & E Paving (1975) Ltd	1,665,244
R & E Sales & Service Ltd	783
R & G Construction Ltd	9,102
R & G Trucking	995
R & H Contracting	2,432
R & H Enterprises	3,014
R & J Health Foods Ltd	805
R & J Services Ltd	1,360
R & K Ventures	9,724
R & L Trucking Ltd	80,990
R & M Foods	1,293

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R & M Graphics	740
R & M Holdings	602
R & M Mfg Ltd	3,943
R & N Enterprises	7,225
R & R Bulldozing Ltd	29,494
R & R Food Service Ltd	5,608
R & R Marine Ltd	634
R & R Metric Building Supplies Ltd	3,811
R & S Growers Ltd	1,380
R & S Machine Works Ltd	1,281
R & S Services Ltd	47,296
R & T Auto Body	3,279
R & W Management Services Ltd	1,908
R A S Agencies Ltd	1,684
R B Distributors	4,675
R C A Inc	2,950
R C Resources Ltd	653
R C S C C Hampton Gray V C	3,100
R D Maintenance	1,026
R E A C H Centre	453,182
R E C O P E	15,000
R F Electronics Ltd	9,062
R F S Enterprises	5,672
R G Welding	2,282
R Gs Auto Services	4,690
R H Painting & Decorating Ltd	6,764
R J Electronics Ltd	5,644
R J R-Macdonald Inc	45,858
R K Trucking	3,030
R L Industries Ltd	4,655
R L S Enterprises	3,990
R M S Industrial Controls Inc	9,330
R Motel	572
R N C Sales Ltd	3,417
R P Electronic Components Ltd	625
R P Trucking Ltd	630
R S B Holdings	1,878
R S E Rentals & Repairs Ltd	956
R S Technical Instruments Ltd	2,968
R T Exploration Services Ltd	680
R T F Natural Wood Shoppe, The	1,238
R T R Enterprises Ltd	3,614
R U N Disposal	898
R V Camper & Trailer Clinic Ltd	893
R-A-E Industrial Electronics Ltd	60,938
R-S Service Ltd	35,414
Ra-Bitco Farms Ltd	90,000
Raab, F	2,747
Raasch Holdings Ltd	1,666
Rabbit Hut Automotive Inc	789
Rabbit Logging	8,989
Rabchuck, A	6,057
Rabe, A	2,345
Racal-Decca Canada Inc	6,228
Racho, B L	797
Rachuk, S D	1,000
Racich, M J, Dr	523
Rackets & Runners	532
Racoca Holdings Ltd	2,599
Racquet Club Of Victoria Figure Skating	1,198
Rademaker, J H	760
Radford, H W, Dr	1,162
Radian Corp	24,457
Radicon Systems Ltd	773
Radies, E & M	624
Radio N L	3,372
Radio Shack	39,675
Radio Station C J D C Ltd	2,339
Radionics Scientific Inc	3,382
Radium Hot Springs Business Assn	2,546
Rae Clutch Rebuilders Ltd, Gordon	48,666
Rae-Son Trucking	7,463
Rae, J D	695
Rae, N	1,023
Raedeke, G	2,160
Rael, M	855
Raeside Equipment Ltd	22,167
Raeside, A	1,900
Raetzen, M S	19,868
Raft River Elementary School	940
Raft River Enterprises Ltd	7,347
Rafter Shorthorns, L	1,060
Rafuse, B F	1,438
Rages Farm	1,000
Rahder Landscaping & Nursery	630
Rai-Car Machine Works Ltd	11,219
Rai-Dean Enterprise Ltd	3,650
Rai, P L	1,550
Raibmon Young Campbell & Goulet	28,562
Raif Holdings Ltd	906
Railway Appliance Research Ltd	403,340
Rain Coast Explorations Ltd	1,260

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Rainbow Canoes	1,212
Rainbow Country Day Care	10,792
Rainbow Day Care Centre	2,502
Rainbow Delights Bakery	1,758
Rainbow Drapery, The	630
Rainbow End Daycare	10,347
Rainbow Equipment	4,034
Rainbow Glass (1979) Ltd	1,133
Rainbow Hostel	367,977
Rainbow Kids Place-Simon Fraser Out Of School Care	2,125
Rainbow Lodge	315,166
Rainbow Nursery School	607
Rainbow Place Restuarant	11,037
Rainbow Preschool	1,980
Rainbow Resort	926
Rainbow Sign Co Inc	1,576
Rainbow Travel Service Ltd	7,880
Rainbow Tree Daycare	730
Rainbow Valley Greenhouses	1,486
Rainbows End Day Care Centre	18,068
Raincoast Forestry Management Ltd	9,912
Raincock, J	2,572
Raine, S J	2,512
Rainer Back Contracting	17,762
Rainer Farm	1,760
Rainer Hotel	2,635
Rainmakers Basketball Team	611
Rainsford Steeves & Associates	4,465
Raine Contracting, Gerald	1,887
Raitt Painters Ltd, E	163,367
Rajah Boarding Home	9,706
Rakiecki, D	1,500
Ralley, C D, Dr	685
Rallypoint Catering	714
Ralnor Industries Ltd	725
Ralph Mens Wear Ltd	539
Ralph Tire Shop Ltd	810
Ralph, K J	6,242
Ralston, B	13,707
Ralston, B H	31,300
Ram Rentals & Sales	13,638
Ram Steel Corporation Ltd	4,706
Ramage, R	11,523
Ramaradhya, A	14,511
Ramer Office Services	612
Rammage, S A	991
Ramp Body & Fender Works Ltd	1,227
Rampart Graphics	11,047
Rampart Mayook Grazing Assn	8,334
Rampton Enterprises Ltd	1,202
Rampone, D	770
Ramsay & Smith	17,905
Ramsay & Sternlock	16,336
Ramsay Machine Works Ltd	3,513
Ramsay Thompson Lapman	18,391
Ramsay, A	1,575
Ramsay, B M M	557
Ramsay, I	29,661
Ramsay, R V	609
Ramsays Cameras & Art Supplies	9,864
Ramsey County Community Human Services Department	2,391
Ramsey, E	932
Ramseys Cedar Crafts	16,686
Ramstad Family Care Home, Thelma	6,870
Ramstad, T	3,174
Ramsum, H	7,253
Ranan Holdings Ltd	790
Rance, M R	14,064
Ranch Drive-In Ltd	8,541
Ranch Enterprises	732
Ranch Motel	3,402
Ranch, F J	888
Ranch, T C	1,393
Rancho Realty	880
Rand, D	524
Randall Electric Ltd	1,120
Randall Meyer & Pollard	2,757
Randall, G	680
Randall, L	1,138
Randalls	50,472
Randhawa Enterprise Ltd	1,488
Randmar Inc	4,101
Random House Of Canada Ltd	51,579
Randys Lock & Security Shop Inc	2,023
Randys Transport	11,830
Randys Woodbine Workshop Inc	2,785
Ranger Transport Ltd	2,111
Ranger, V	7,032
Rank Construction Ltd	11,292
Rankin & Co	20,559

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Rankin Mcmurray & Bond	109,664
Rankin Uniforms Ltd	16,370
Rankin, H	17,084
Rankin, H	1,000
Rankin, M	1,704
Ranquest Trucking Co Ltd	19,472
Ransford, P M, Dr	1,193
Ransom, I M	2,127
Ransom, J E	1,274
Ranto Enterprises Ltd	3,725
Raper, Y	19,836
Raphael, B	10,081
Raphael, D	700
Raphanel, G	4,772
Rapid Colour	3,702
Rapid Copy Ltd	15,463
Rapid Data Services Ltd	543
Rapid Radiator Ltd	4,938
Rapona, E	2,731
Rash, M	2,733
Rasmussen Bindery	3,193
Rasmussen Contracting Ltd, K	18,278
Rasmussen, B	1,816
Raspberry Lodge (1978) Ltd	417,259
Ratcliff & Co	38,396
Ratcliffe, C	1,190
Rathbone, G C	1,789
Rathlef Electric Co Ltd	9,732
Rathwell, G W	2,136
Ratton Farms	700
Ratzburg, H	1,564
Ratzlaff, C, Dr	17,755
Ratzlaff, E H, Dr	544
Raudsepp, V	1,343
Rauser Excavating Ltd, R	9,331
Raven Hardware	788
Raven Lumber Ltd	4,148
Raven, H	1,900
Ravenelle Construction	1,261
Ravenwood Charters	600
Ravensberg Equipment Sales	4,520
Rawluk, P	1,200
Rawlings Services Inc	6,088
Rawlins Pontiac Buick Ltd, Don	27,424
Rawlins Trucking Ltd	4,540
Rawlins, A	17,949
Rawlins, M	875
Ray Contracting Ltd	3,807
Ray Wolfe Connell Lightbody & Reynolds	3,039
Ray-Cam Cooperative Assn	108,057
Ray-Cam Out Of School	24,105
Ray, G	637
Ray, W	4,178
Rayam Enterprises Ltd	1,183
Rayburn Erectors Ltd	3,953
Raychuba, M E	1,450
Rayco Steel Ltd	547
Rayer, S	6,538
Rayfuse, L B	1,824
Raylin Contracting	1,871
Rayline Contracting Ltd	7,344
Rayment, D	3,000
Raymer Elementary School	1,000
Raymer Fencing	625
Raymer, L	20,674
Raymer, R B	17,493
Raymond Engineering Inc	4,672
Raymond Horning Contracting	5,267
Raymond Productions Ltd, Bruce A	850
Raymond School Of Hair Dressing	1,382
Raymur Tenants Assn	77,256
Rayner & Bracht Ltd	722
Rayovac Canada Inc	6,801
Rays Color Centre (1976) Ltd	646
Rays Contracting	969
Rays Portable Welding	850
Rays Septic Tank Service	923
Rays Service Centre	2,839
Rays Sports Centre Ltd	1,256
Rays Trucking	13,439
Razzo, H	1,200
Razzell, K	2,485
Re-Style Upholstery	1,113
Rea, D E, Dr	675
Reach Dental Clinic	3,215
Read Logging Ltd, H D	4,984
Read, C	4,736
Ready Foods Ltd	8,913
Ready Rentall	214,796
Ready, V L	86,801
Real Estate Board Of Greater Vancouver	1,705

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Realmont Ltd	1,762
Realty World-Coronation	700
Reardon Builders Ltd	1,030
Reason, M	28,182
Rebagliati, D	678
Rebel Sports Club	718
Rebinsky, W	1,989
Receiver General For Canada	53,082,941
Recochem (BC) Inc	131,767
Recochem Inc	2,936
Record, L	2,045
Recreation West	7,158
Recycling Council Of B C Society	520
Red & White Row Boat Rentals	1,600
Red & White Stores	605
Red All Trucking	6,346
Red Apple Food Store, The	1,370
Red Carpet Coffee Service	26,782
Red Carpet Janitorial Services	1,650
Red Door Rental Aid Society	68,347
Red Lion Inn/Bellevue	1,464
Red Maple Farms Inc	980
Red Mountain Ranch	616
Red Mountain Ski Club Society	2,573
Red River Logging	2,282
Red Rock Farm Ltd	1,040
Red Rooster Coffee Shop	2,876
Red Top Construction	30,772
Red Top Grocery & Footwear Ltd	860
Red Willow Residential Care Home	3,508
Red Wing Shoe Store	1,153
Redbridge Fruitstand	1,200
Reddecopp, K	1,554
Redden Net Co Ltd	15,644
Reddi-Gas Propane Ltd	1,479
Redding, M	1,668
Redding, M E	967
Reddy Service Ltd	1,552
Redekop Farms	860
Redekop, J	1,175
Redekopp, J	1,887
Redeman Research Development Manufacturing Inc	780
Redfern Community Living Program	23,187
Redfern St Group Home	19,910
Redfish Horticulture	1,114
Redhawk Rentals Ltd	7,908
Rediscovery Society	12,230
Redl Sports Distributors	4,343
Redlack Industries Ltd	938
Redman, V	5,000
Redmans Upholstery	1,416
Redneck Reforestation	10,042
Redonda Sea Farms Ltd	15,815
Redrows Orchard	2,026
Reds Fruit Basket	1,347
Redwood Marine Ltd	2,000
Redwood Plastics Ltd	2,957
Reebar Enterprises Ltd	6,988
Reece, C	700
Reed Contracting Ltd	115,656
Reed Stenhouse Ltd	410,930
Reed Trucking Ltd, Johnny	4,822
Reed, G	876
Reed, K	9,036
Reed, L	1,959
Reed, S	724
Reedel, J F	14,089
Reedy Forestry & Mining Services Ltd	1,862
Reekies Machine Shop Ltd, Alan	655
Reel West Productions Inc	3,950
Reemer Repairs	5,926
Reese, L	1,090
Reeve, C E, Dr	3,116
Reforestation Cheque Account	5,920,702
Refrigerative Supply Ltd	3,394
Regal Controls Ltd	1,731
Regal Hotel	24,295
Regal Travel Ltd	654
Regal Travel Service Ltd	599
Regehr, K	1,050
Regency Caterers Ltd	14,222
Regency Medical Supplies	63,467
Regency Prescriptions	1,491,204
Regent Air Parts Ltd	5,987
Regent College	109,500
Regent Communications Inc	3,688
Regent Inn	623
Regent Repairs Ltd	780
Reger Farm	526
Regie De Lassurance-Maladie Du Quebec	97,504

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Reger & Sons, Art	1,747
Regional Council	13,958
Regional District Of Alberni-Clayoquot	523,116
Regional District Of Bulkley-Nechako	402,034
Regional District Of Central Kootenay	2,327,710
Regional District Of Central Okanagan	2,042,705
Regional District Of Columbia-Shuswap	1,515,122
Regional District Of Comox-Strathcona	2,221,299
Regional District Of Dewdney-Alouette	360,642
Regional District Of East Kootenay	2,073,045
Regional District Of Fraser-Cheam	1,257,315
Regional District Of Fraser-Fort George	852,357
Regional District Of Kitimat-Stikine	1,175,860
Regional District Of Kootenay-Boundary	1,702,883
Regional District Of Mount Waddington	312,003
Regional District Of Nanaimo	1,926,136
Regional District Of North Okanagan	1,332,107
Regional District Of Okanagan-Similkameen	1,727,291
Regional District Of Peace River-Liard	4,084,990
Regional District Of Powell River	325,037
Regional District Of Skeena-Queen Charlotte	270,780
Regional District Of Squamish-Lillooet	269,826
Regional District Of Thompson-Nicola	1,984,904
Regional Electronic Patrol Services Ltd	11,793
Regional Recreation Commission No 1	6,831
Regional Recreation Commission No 8	7,000
Regional Security Patrol Ltd	8,466
Register, The	543
Registered Nurses Association Of B C	937
Regnerus, B	541
Rehabilitation & Counselling Services	559,621
Rehabilitation Centre For Children	910
Rehau Industries Inc	7,522
Reheis, M W	1,195
Reichert, H	10,920
Reicherts Sales & Service Ltd	1,224
Reichhold Ltd	7,679
Reicher, K	650
Reid & Associates	4,750
Reid Collins & Associates Ltd	159,142
Reid Collins Nurseries Ltd	372,252
Reid Crowther & Partners Ltd	14,792
Reid Home	705
Reid Hotel	1,602
Reid Levae Reed Hi Ltd	1,200
Reid Trucking, D W	1,432
Reid Trucking, W F	3,797
Reid, B	43,515
Reid, B E, Dr	890
Reid, B K	1,325
Reid, C	1,046
Reid, C	700
Reid, F	1,887
Reid, G	11,620
Reid, K	10,968
Reid, M	2,048
Reid, N B	989
Reid, R	1,065
Reid, R C	9,516
Reid, S	2,487
Reid, S	6,242
Reidco Metal Industries Ltd	3,102
Reids Department Store Ltd	1,156
Reids Drygoods Ltd	2,209
Reids Medical Prescriptions	87,054
Reids Peace Arch Pharmacy	258,570
Reids Prescription Pharmacy (1962) Ltd	50,837
Reids Prescriptions	69,325
Reierson, R	569
Reikoff, C R, Dr	39,179
Reilly Marketing Ltd	2,374
Reilly, G	8,188
Reimchen, T, Dr	3,000
Reimer Contracting	4,958
Reimer Crane Rentals Ltd	11,387
Reimer Express Magicians Softball Club	643
Reimer Opticians	4,466
Reimer Trucking, M H	26,220
Reimer, K	1,000
Reimer, H	47,452
Reinhart, T	4,310
Reinheller, R & R	1,980
Reith, G	2,943
Reitmans Inc	6,947
Reitsema, L H	1,718
Reitsma Plumbing & Heating Ltd	1,801
Reitsma, A	7,550
Relevant High School	5,810

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Relevant Schools Society	65,684
Reliable Enterprises Ltd	902
Reliable Finishers Ltd	8,969
Reliable Industrial Supplies Ltd	51,014
Reliable Logging Ltd	1,195
Reliable Mat	1,650
Reliable Measurement Systems Inc	1,717
Reliable Parts Ltd	1,124
Reliable Septic Tank Service	2,373
Reliable Service	1,095
Reliable Services	1,260
Reliable Supply Ltd	15,117
Reliable Trucking	12,819
Reliance Automotive Division	1,063
Reliance Fish Co Ltd	3,891
Reliance Foundry Company Ltd	968
Reliance Motor & Machine Works Ltd	21,285
Reliance Products Ltd	710
Reliance Repair Service Ltd	12,698
Reliance Tractor (1977) Ltd	7,907
Reliance Truck & Equipment Ltd	135,548
Reliance Universal (B C) Ltd	27,739
Religious Society Of Friends	2,000
Rella Docking	1,825
Rem-Gon Business Systems & Equipment Ltd	20,783
Rema Tip-Top Distributors	2,760
Remco Industries Ltd	117,349
Remco Office Systems Ltd	206,660
Remedios, B	5,373
Reminiscence Fashions Ltd	741
Remote Contracting Ltd	3,192
Remote Sensing Ltd	7,352
Rempel, H S & I C	6,000
Rempel Auto Service Ltd	2,763
Rempel Bros Concrete Ltd	98,015
Rempel Kaye Toews & Verbrugge	10,340
Rempel Sales Ltd	1,529
Rempel, A	7,032
Rempel, G	4,291
Rempel, G	1,632
Remtulla Investments Ltd	1,600
Rena Design	951
Renart Cravat Ltd	668
Renaud Rock Drilling	11,132
Renco Enterprises Ltd	14,700
Rendell Creek Ranch	2,080
Rendell, B	12,490
Rendez Vous Canada Ltd	3,100
Rendina, L	1,037
Renegade Ranch	702
Renes Ladies Apparel Ltd	821
Renfrew Daycare Centre	31,038
Renfrew Collingwood Seniors Society	62,996
Rennie Logging Ltd	38,032
Rennie, J	700
Renny, A J	841
Renold Canada Ltd	32,561
Renos Equipment Ltd	5,907
Renos Garage Ltd	5,055
Renouf Book & Maps	2,735
Renouf Publishing Co (Ontario) Ltd	4,366
Renshaw Travel Service Ltd	1,550
Rent A-Wreck	789
Renters Tax Credit	22,038,778
Renton Distributors Ltd	743
Rentway Canada Ltd	117,564
Renville, L G	3,895
Renwick Oil Canada	10,550
Renwick, V	2,070
Reo River Logging Ltd	26,716
Reparations For Flood Damage	751,640
Repchinski, F	2,363
Reporter, P M	684
Repp Agencies Ltd	5,172
Research Instrument Mfg Co Ltd	976
Research Publications Inc	1,336
Research Secretariat Of B C	1,019
Resh Greenhouses Ltd	699
Residential Painters	920
Residential Training Centre	550,649
Resourceful Investments	27,915
Resources Management Consultants B C Ltd	32,500
Respiratory Homecare	51,549
Rest Haven Lodge	755,951
Restall, L J	753
Restaurant & Food Services Assn	1,329
Restaurant Vesna	812
Restoration House Film Group Inc	1,867
Reuben, F A	8,243
Reum Contracting Ltd	56,783
Reusch Pictures	2,600
Reuter, M	2,495
Reuters Ltd	17,964
Revelstoke & District Association For The Mentally Retarded	25,901
Revelstoke Alcohol & Drug Assn	68,293
Revelstoke Alliance Daycare, The	12,434
Revelstoke Auto Body	6,518
Revelstoke Builders Supply (1978) Ltd	11,621
Revelstoke Chamber Of Commerce	11,201
Revelstoke Co-Operative Society	65,645
Revelstoke Community Arts Council	1,920
Revelstoke Concrete	3,559
Revelstoke Construction Ltd	1,300
Revelstoke Equipment & Rentals Ltd	19,277
Revelstoke Folkfest Committee	1,000
Revelstoke Gymnastics Club	4,953
Revelstoke Home Improvement Centres Ltd	35,365
Revelstoke Homemakers Service	125,485
Revelstoke Parks & Recreation Commission	1,300
Revelstoke Photo House Ltd	2,079
Revelstoke Radiator Service	4,119
Revelstoke Receiving Home Society	97,177
Revelstoke Review Publishing Co Ltd	3,577
Revelstoke Sales & Service Ltd	583
Revelstoke Sawmill (Radium) Ltd	73,267
Revelstoke School District 19	7,225,030
Revelstoke Secondary School	668
Revelstoke Senior Citizens Housing Society	51,291
Revelstoke Tire Service Ltd	25,073
Revelstoke Travel Service Ltd	2,755
Revelstoke Travelodge	1,849
Revelstoke 1983 Winter Games Society	195,000
Revenue Sharing Adjustment	17,000,000
Rex Forest Systems Ltd	180,138
Rex Management	1,353
Reyklin Office Equipment Ltd	8,803
Reynars Funeral Home Ltd	8,772
Reynolds Band Auxiliary	1,097
Reynolds Cafe	971
Reynolds Colgate Ltd	3,468
Reynolds Concrete Pumping Ltd	1,478
Reynolds Excavating, R	92,087
Reynolds Ltd, J C	45,223
Reynolds Ltd, S R	1,195
Reynolds Turf & Nursery	1,273
Reynolds, C, Dr	669
Reynolds, H	10,830
Reynolds, H A, Dr	10,370
Reynolds, J M	1,265
Reynolds, R	10,739
Reznick, S S, Dr	1,048
Rheem Canada Ltd	633
Rhoades Enterprise Ltd, Don	97,737
Rhoades, D	1,105
Rhodes & 41st Auto Service Ltd	1,207
Rhodes Day Care	816
Rhodes Electronics Co Ltd	2,010
Rhodes McShane	43,523
Rhodes, R	1,456
Rhodes, R F	23,743
Rhodes, R S	4,496
Rhodes, T A T	1,217
Rhondair Air Services Ltd	550
Rhone Poulenc Pharma Inc	142,431
Rhymer, J	510
Ricci, A	525
Rice Chevrolet Oldsmobile Ltd	17,411
Rice Engineering & Operating Ltd	555
Rice Excavating, F G	4,358
Rice Sportswear Ltd	20,313
Rice, D	17,591
Rice, H	1,900
Rice, K	1,858
Rich, J R	20,002
Richard Restaurant	6,099
Richard, G	8,123
Richards, G & R	1,480
Richards Agency Ltd, Ross	676
Richards Backhoe Service	3,075
Richards Cleaners Ltd	3,037
Richards Engineering Co Ltd	1,956
Richards Furniture Mfg Ltd	1,500
Richards Glass Western Ltd	661
Richards Ltd, Dal	3,728
Richards Packaging Inc	72,858
Richards Restaurant	743
Richards, C	1,933
Richards, E H	564
Richards, F G	805
Richards, G	2,513
Richardson Associates Ltd, John	10,325
Richardson Crane & Rigging Ltd	720
Richardson Design Consultants	26,497
Richardson Seed Co Ltd	367,107
Richardson, D	548
Richardson, D A	780
Richardson, G	910
Richardson, H M	4,561
Richardson, J	10,961
Richardson, J A	668
Richardson, J O	5,980
Richardson, R	3,856
Richbar Nursery Ltd	1,105
Richform Construction Supply Co Ltd	2,289
Richland Lime Products Ltd	5,192
Richlea Meats & Deli Ltd	900
Richmond Alcohol & Drug Abuse Team	164,427
Richmond Association For Childrens Services	734,720
Richmond Auto Body Ltd	33,824
Richmond Automotive Parts & Accessories Inc	1,220
Richmond Bethel Day Care	18,768
Richmond Canadian Soccer Club	2,100
Richmond Canning Co Ltd	845
Richmond Chamber Of Commerce	7,000
Richmond Child Day Care Centre	41,706
Richmond Christian School Assn	75,363
Richmond Community Arts Council	12,105
Richmond Constituency Assn	847
Richmond Family Place Society	33,824
Richmond Friendship Home Society	160,380
Richmond Funeral Home Ltd	12,906
Richmond General Hospital	18,202,569
Richmond Holdings Ltd	15,113
Richmond Honda	918
Richmond Industries Ltd	418,429
Richmond Inn	55,554
Richmond Kinsmen Homemaker Service Society	381,676
Richmond Kiwanis Senior Citizens Housing Society	3,110
Richmond Landfill Ltd	7,480
Richmond Lions Manor	892,526
Richmond Machine Works Ltd	2,348
Richmond News	916
Richmond Opportunity Workshop	3,768
Richmond Planned Parenthood Clinic	1,296
Richmond Plymouth Chrysler Ltd	16,880
Richmond Plywood Corp Ltd	15,495
Richmond Prescriptions	91,405
Richmond Reproduction Centre	6,922
Richmond Review	1,645
Richmond School District 38	41,322,966
Richmond Social Credit Assn	2,139
Richmond Society For Special People	82,896
Richmond Steel Recycling Ltd	2,539
Richmond Toyota Ltd	9,098
Richmond Transition House	98,112
Richmond Visitors & Convention Bureau	19,888
Richmond Volunteer Centre Society	3,852
Richmond Youth Service Agency	95,072
Richport Ford Sales Ltd	19,350
Richs Saw Sales (1977) Ltd	4,279
Richter Auto Body Ltd	2,471
Richter Sis Me N Lee Daycare	1,133
Richter Supply Ltd	1,200
Richter, J	2,700
Richter, K	11,253
Richter, P	825
Richwell Woodworking	4,277
Rickard, V E	25,842
Rickert, B	2,415
Ricketts-Sewell Electric Ltd	56,030
Rickis Of Canada	866
Ricks Equipment Repairs	513
Ricks Furnitureland	1,559
Ricks Music & Stereo Mart Ltd	1,231
Ricks Optical Mart Inc	1,496
Ricks Sport Centre Carrys Ltd	1,260
Ricks, J M	550
Rickshaw Kingsway Chinese Food Ltd	810
Rico Equipment Ltd	1,477
Ricochet Trucking	2,422
Ridd Electronics Ltd	833
Riddoch, E J	1,439
Rideau Group Daycare	5,780
Rider Acoustics & Woodworking	800

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Rider Industries Ltd	688
Riders Motel	684
Rides, E J	2,700
Ridge Meadows Association For Mentally Handicapped Persons, The	506
Ridge Pharmacy	35,051
Ridgemont Elementary School	582
Ridgeway After School Day Care	14,939
Ridgeway Day Care	17,155
Ridgeway Enterprises Ltd	1,720
Ridgeway Out-Of School Daycare	2,150
Ridgeway Pharmacy Ltd	63,749
Ridgeway Trucking Ltd	3,413
Ridgeway, A	5,575
Ridgewood Lodge	313,079
Ridley, C K, Dr	65,079
Rieckert Contracting, Greig	12,247
Riemersma, P	860
Ries Hitch Shop Ltd, A	1,100
Rigby, D C	2,804
Rigden, D	987
Riggers Industrial Sales Ltd	11,814
Right Of Way Compensation	18,515,568
Riker Canada Inc	14,280
Rikka Enterprises Ltd	9,057
Rila Textile Printing	1,968
Riley & Mccormick Ltd	515
Riley Home	2,960
Riley Park Community Assn	17,206
Riley Taylor & Co	14,047
Riley, B	2,471
Riley, R J	4,727
Riley, S	606
Rileys Datashare International Ltd	4,459
Rilkoff & Oneal	775
Rilkoffs General Store	4,248
Rimbey & Friesen Co Ltd	3,460
Rimpac Divers Ltd	3,573
Ringham, B	16,004
Ringwood, P	35,187
Rinos Italian Delicatessen Ltd	900
Rinos Italian Shoe Centre	2,621
Rio Lyne Supermarket	1,860
Riondel Ambulance Service	833
Riondel Commission Of Management	700
Riondel Community Library	1,280
Rioux, M H	11,976
Ripley Stainless Ltd	8,583
Ripley, B L	1,265
Ripley, C F	15,971
Ripleys Ltd	1,019
Rippel Holdings Ltd, Frank	19,202
Rippon, A W	2,210
Rips Shoe Re-Nu	881
Risby, C	3,130
Risby, S	550
Rise N Shine Grocery	1,927
Riseborough, M	1,730
Risling, J P	567
Risso, D	950
Rite, R, Mrs	21,495
Ritchcraft Pictures & Framing	958
Ritchie Land & Timber Ltd	1,750
Ritchie Logging Co Ltd, D	6,867
Ritchie Taylor & Co	38,292
Ritchie, D M	15,294
Ritchie, J, Dr	1,002
Ritchie, L E	717
Ritchie, R, Dr	2,534
Rite Equipment	2,491
Rite Way Fencing Co	29,962
Rite-Way Sani Service Ltd	630
Riteway Equipment Rentals (1973) Ltd	844
Ritter, R N	3,150
Ritz Apartment Hotel	700
Riva Oil & Gas Ltd	41,727
Rivard, L E	56,546
Rivcam Lumber Ltd	2,471
Rivendel Holdings Ltd	1,071
Rivendell Farms Ltd	2,152
River Bend Ranch	1,595
River Industries (Wms Lk) Ltd	54,068
River Industries Ltd	26,382
River Inn	4,497
Rivermouth Farms Ltd	670
Rivers Lodge	849
Riverside Auto Wrecking	666
Riverside Bike Rentals	900
Riverside Chevrolet Oldsmobile Ltd	1,263
Riverside Contracting	8,940
Riverside Forest Products Ltd	25,565
Riverside Golf Centres	516

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Riverside Motel	1,501
Riverside Motorcycles Ltd	2,583
Riverside Nursery	55,646
Riverside Produce Corp	2,364
Riverside Psyciatic Clinic	1,575
Riverside Ranch	791
Riverview Elementary School	672
Riverview—Supplies & Services	204,971
Rivest, P	20,620
Rivquip	36,482
Rivtow Straits Ltd	25,594
Rix Petroleum Services Ltd, Dick	7,038
Rixon, T C	712
Rizzuto, S, Dr	834
Roach, D H	5,858
Road Runner Trailer Mfg Ltd	6,579
Roads & Transportation Assn	47,918
Roan Sound Productions Ltd	6,447
Rob Roy Meats (1978) Ltd	1,324
Rob-Ees Trucking & Equipment Ltd	10,699
Robanne Farms Ltd	2,435
Robar Industries Ltd	998
Robarts, W	18,488
Robb & Robb Holdings Ltd	1,424
Robbies Datsun Ltd	4,445
Robbins Contracting, Paul	5,550
Robbins Parking Service Ltd	14,517
Robbins, D	13,175
Roberds Excavating, D	1,764
Robert Consultants Ltd, L	34,560
Robert Scott Elementary School	930
Robert Young Court Reporting Inc	14,946
Roberts Agencies Ltd, E L	2,348
Roberts Automotive Industrial	3,081
Roberts Cork Co Of Canada	1,065
Roberts Creek Library	1,600
Roberts Creek Research Ltd	88,530
Roberts Curing Ltd	9,904
Roberts Fruit Market & Orchard	1,442
Roberts Lake Resort	815
Roberts Ltd, Murray	1,734
Roberts Projects Ltd	1,348
Roberts Ventures Ltd	59,846
Roberts, A	11,852
Roberts, B	1,455
Roberts, B C	9,357
Roberts, D	537
Roberts, D G, Dr	25,300
Roberts, E B	700
Roberts, G	1,217
Roberts, H	6,169
Roberts, J A, Dr	17,619
Roberts, J P	3,450
Roberts, L G	8,377
Roberts, M	11,700
Roberts, M F	700
Roberts, P	37,772
Roberts, P W W, Dr	1,105
Roberts, R	548
Roberts, T	6,668
Roberts, T M	730
Robertsen, J R, Dr	18,423
Robertshaw, A M, Dr	1,304
Robertson & Associates Ltd, Keith	4,529
Robertson & Co	32,063
Robertson Annex Elementary School	549
Robertson Brooke Mcmanus	15,408
Robertson Downe & Griffin	6,613
Robertson General Store Ltd	1,103
Robertson Ii Sail & Life Train Society	700
Robertson Kolbeins Teevan Gallaher Associates	225,749
Robertson Optical Ltd	10,110
Robertson Products Ltd	1,946
Robertson, D	639
Robertson, D R	1,589
Robertson, E, Dr	32,678
Robertson, F	34,408
Robertson, J	26,063
Robertson, J	2,503
Robertson, J R, Dr	111,003
Robertson, L H J	550
Robertson, L M	929
Robertson, N	651
Robertson, N M	541
Robertson, S	1,788
Robertson, W N	880
Robertson, W W	777
Robidoux, R	19,574
Robin Hood Holdings Ltd	2,884
Robin Hood Toyota	592
Robinhood Foresters Society	21,460

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Robins Canada Inc, A H	19,995
Robins Contracting, Paul	4,341
Robins Trucking, P	535
Robinson & Associates Ltd, A C	107,918
Robinson Bros Farms	1,900
Robinson Consulting Associates Ltd	40,225
Robinson Electric Co Ltd	6,169
Robinson Equestrian Centre Ltd	841
Robinson Farm, Les	1,060
Robinson Home	932
Robinson Press	56,381
Robinson Rentals & Sales	1,757
Robinson Sand & Gravel	29,311
Robinson Stores	2,767
Robinson Trucking, Cec	10,850
Robinson Welding	1,806
Robinson, C	12,084
Robinson, E W	1,000
Robinson, F H	4,553
Robinson, G	76,690
Robinson, G C, Dr	1,842
Robinson, G L	700
Robinson, I	19,087
Robinson, J	869
Robinson, M	8,283
Robinson, S	2,934
Robinson, T	20,000
Robinson, T E	814
Robinson, V	1,832
Robinson, V	900
Robinsons	4,356
Robison & Sons (1978) Ltd, Ken	1,400
Robitaille, E C	2,264
Robo Transport Ltd	97,011
Robonson, R	3,579
Robs Road Grading Ltd	28,901
Robson Optical	7,035
Robson Valley & District Homemakers	115,841
Robson Valley Cattlemans Assn	8,604
Robson Valley Community Arts Council	975
Robson Valley Market Ltd	1,070
Robson Valley Veterinary Services & Supplies	5,085
Robson, B	5,515
Robson, D E	1,214
Robson, M	830
Rocam Construction	2,673
Rock Creek & District Fall Fair Assn	2,500
Rock Creek Transport Ltd	4,161
Rock Hill Farms	869
Rock Valley Cattle Co	800
Rocket Redi-Mix Ltd	35,526
Rocking Chair Ranch Partnership	2,020
Rocking Horse Ranch	1,808
Rocklabs	7,740
Rockwell International	22,584
Rockwell International Of Canada Ltd	15,658
Rocky Mountain Clinics Ltd	1,400
Rocky Mountain Diesel Ltd	9,795
Rocky Mountain High Outfitters & Guides	880
Rocky Mountain Ice Co Ltd	714
Rocky Mountain Leasing Ltd	59,342
Rocky Mountain Lodge	807,607
Rocky Mountain Masonry Ltd	1,500
Rocky Mountain Sales Inc	1,367
Rocky Mountain Transport Ltd	1,784
Rocky Mountain Visitors Assn	2,716
Rocky Mountain Welding Supplies Ltd	71,762
Rocky Point Day Care Society	25,766
Rocky Point Infant Care	12,916
Rocky Point Ranch	4,646
Rocky View Ranch	1,320
Roco Distributors Ltd	2,238
Roctest Ltd	6,915
Rodan Jewellers Inc	913
Rodelander, R K	988
Rodeway Inn	902
Rodger Excavating	4,319
Rodger, D A	600
Rodgers Concrete Contracting Ltd	18,108
Rodgers Home Hardware Ltd	5,492
Rodier Mechanical Consultants Ltd	1,820
Rodley Enterprises Ltd	1,280
Rods Rentals	4,189
Roe Trucking, L	37,093
Roe, R W	40,656
Roedde Ltd, G A	13,209
Roesler, H	666
Roest, B M F	501
Roga Contracting Ltd	121,278
Rogar/Stb Inc	1,791

SCHEDULE OF PAYMENTS

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Rogell Enterprises	1,577
Rogers & Associates Management Consulting Ltd	31,152
Rogers & Hyslop	2,517
Rogers Electric Ltd	815
Rogers Falls Camp Motel & Cafe	1,408
Rogers Mini Shop Ltd, D	1,120
Rogers Trucking	5,395
Rogers Trucking, B A	1,355
Rogers Trucking, Rod	9,420
Rogers Welding Supplies Ltd	4,910
Rogers, A	1,998
Rogers, A C	1,355
Rogers, B L	7,613
Rogers, G W	1,850
Rogers, J	13,573
Rogers, J	822
Rogers, J A	7,844
Rogers, J E	2,297
Rogers, K	752
Rogers, R	852
Rogers, W H	775
Roggendorf School Of Hairdressing	760
Rohats, K	51,421
Rohel Trucking, Auguste	1,387
Rohlfs Farm, Gunther	704
Roimiser, M	14,319
Rojacks Sales Ltd	14,767
Roken Inter-City Freight Lines Ltd	4,071
Rokirk Industries Ltd	11,656
Roko Distributors Ltd, E	2,153
Roko Service Ltd	41,123
Roland Transport Inc	6,956
Rolex Plastic Laminating Ltd	33,428
Rolin, L	1,495
Rolis Windsurfing	2,203
Roll-It Inc	724
Rolla Recreation Commission	600
Rollert, F	1,380
Rollin Art Centre	3,300
Rolling Mix Concrete (B C) Ltd	16,011
Rollins Machinery Ltd	1,426,502
Roloff Ltd, H B	975
Rolston, B	738
Rolston, D	18,943
Rolston, R F	638
Roma Restaurant Ltd	2,208
Romac Auto Services Ltd	3,637
Roman Catholic Cathedral Of Mary Immaculate	823
Roman Catholic Childrens Aid Society	3,058
Romanell, H	2,412
Romaniuk, S	17,850
Romano Photo & Frame	723
Romano, P E	6,664
Romark Ltd	32,143
Rombs, P & Guenther, D	74,484
Romer, G T	660
Romney, C	1,300
Romuld Trucking, H	2,138
Romyn Farm, A L	800
Ron-Sons Torch Repairs & Sales Ltd	909
Ronald Mcdonald House Society Of B C	200,000
Ronalds-Reynolds & Co Ltd	39,650
Ronco Fence Ltd	11,932
Ronco Industries Ltd	16,066
Ronda, J	615
Rondale Enterprises Ltd	5,657
Rondeau, M	19,950
Rons Auto Body	652
Rons Chevron Service	528
Rons Contracting	20,899
Rons Janitorial Service	11,852
Root Enterprises Ltd	4,685
Rooke, N & R	3,585
Rooke, W L	1,985
Rooks Trucking, C	5,023
Rooney, H	1,200
Roos Bulldozing Ltd, R E	29,933
Roosevelt Hotel	2,307
Roosters Trucking Ltd	2,241
Root Contracting	24,356
Root, R	1,657
Roots Natural Footwear	1,141
Roots Reforestation Ltd	469,953
Roper Bros Holdings	23,407
Roper, D A	808
Rorick Enterprises	10,391
Rorick, D	1,190
Rorison Construction Ltd	10,861
Rorison-Wiley Blacktop Ltd	193,399

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Rosaire Roidoux Excavating	16,108
Rosamons Upholstery & Drapery	786
Rosborough & Co	30,720
Rose Garden Take Out Restaurant	1,240
Rose Hill Ranch	900
Rose Manor	549,827
Rose Rest Home	83,340
Rose Trucking, James	2,617
Rose, E	1,650
Rose, L	3,588
Rose, M	3,381
Rose, M L	950
Rose, R S, Dr	517
Rose, S	706
Rosedale Greenhouses & Farm Ltd	1,274
Rosedale Machine Shop Ltd	6,815
Roselawn Funeral Directors	1,886
Rosemary Heights	765
Rosemary Residence	14,553
Rosemount Instruments Ltd	1,816
Rosen, R, Dr	13,256
Rosenau Trucking Ltd, H C	7,130
Rosenau Trucking, D	19,229
Rosenberg Rosenberg & Woodward	7,817
Rosenbloom Mccrea & Leggatt	16,310
Rosene Consulting	13,469
Roseneau, J	588
Roses Restaurant	2,218
Roset, A	10,515
Rosevalley-Bearcreek Neighbourhood Assn	23,915
Rosevan Farms	939
Roseview Lodge	42,696
Roseway Travel Ltd	8,092
Rosewood Manor	640,852
Rosicky, A	1,040
Rosie Productions	3,707
Rosie, G	20,746
Rositas Fine Foods Ltd	1,021
Rosk Power Saw Service Ltd	4,376
Roslen Rest Home	6,954
Rosling-Mermet Homes Ltd	29,706
Rosling, D J	15,120
Rosmac Construction Ltd	52,762
Rosmini Enterprises Ltd	15,905
Ross & Conrad Ltd	15,123
Ross & Terrys Equipment Sales & Service	5,048
Ross Auctioneers & Appraisers Ltd	593
Ross Bay Hardware	572
Ross Dance Centre, P	6,300
Ross Dance Society, Paula	6,000
Ross Family Care Home	1,787
Ross Garage & Taxi Ltd, E A	3,744
Ross Laboratories	19,854
Ross Ltd, Joe	51,857
Ross Small Engine Rebuilders	1,100
Ross-Gold River Taxi Ltd	943
Ross-Walker, M J	17,365
Ross, A	3,983
Ross, A I	4,124
Ross, C T	4,219
Ross, D	1,300
Ross, D M	10,358
Ross, H	743
Ross, J	504
Ross, J	1,775
Ross, L	884
Ross, M	3,178
Ross, P	3,813
Ross, R	21,866
Ross, R G	1,989
Ross, R W	1,675
Ross, S	7,090
Ross's Disposal Service	1,245
Rossdown Farms Ltd	1,100
Rosseau, P, Dr	5,826
Rosser, J	26,309
Rossland Historical Museum Assn	7,539
Rossland Public Library Assn	9,108
Rossland Swimming Pool Society	1,566
Rossler, B	2,407
Rossner, L	2,100
Rosvold, R A	11,166
Roszel Mfg Ltd	790
Rotair Industries Ltd	15,690
Rotary Business Forms Ltd	59,802
Rotary Club	3,095
Rotary Club Of Burns Lake	15,125
Rotary Club Of Dawson Creek	15,665
Rotary Club Of Ladysmith	15,558
Rotary Club Of Nanaimo	16,793

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Rotary Club Of Revelstoke	11,609
Rotary Club Of Saanich	6,138
Rotary Club Of Salmon Arm	36,077
Rotary Club Of Sidney	6,979
Rotary Club Of Vancouver East	4,828
Rotary Club Of Vernon	2,500
Rotary Club Of West Vancouver	8,423
Rotary Manor Boarding Home	453,291
Rotary Pie Service Ltd	7,648
Roth, K	43,323
Rothe Lipetz Elias Raynier & Pinsky	2,512
Rothel Excavating Ltd	51,803
Rothenberger, G	3,705
Rothenbusch Farms, J & J	751
Rothenbusch, H	5,676
Rother, T	540
Rothkop & Co Enterprises	12,534
Rothkop Contracting Ltd, R	34,894
Rothschild, C J, Dr	1,723
Rotman Deli	1,760
Roto Instruments	1,129
Roto-Rooter	1,420
Roto-Rooter Service	864
Rotortech Helicopters Ltd	241,707
Rottluff, J L	643
Rotvold Trucking Ltd, H & E	2,496
Rouck Bros Sawmills Ltd	7,331
Roufosse, H	35,112
Rougier Inc Desbergers Ltd	4,781
Round Lake Treatment Centre	26,250
Round Rock Enterprises	660
Rounthwaite, A E	2,699
Rousell, C A & L	3,240
Rousseau Upholstery Ltd, J J	789
Rousseau, P, Dr	15,730
Roussel Canada Inc	4,863
Route Of The Haidas Freightways	42,449
Routledge, R J	9,658
Routley & Sprague	3,979
Routley r	10,825
Routley, K T	29,102
Rova Enterprises	1,046
Rover Recreation Centre Inc	1,531
Rowan Excavating Ltd	19,335
Rowan House	101,088
Rowan Northwestern Decorators Inc	665
Rowan, J	149,470
Rowat, P	5,900
Rowe Ltd, J H	1,760
Rowe, D L	692
Rowe, I	800
Rowe, J W	3,493
Rowe, S	30,564
Rowe, W E	20,541
Rowford Splice Rite Ltd	8,500
Rowford Wire Rope Inc	1,700
Rowland, T	2,263
Rowles & Associates	5,064
Rowntree Advertising Ltd	4,710
Rowntree Mackintosh Canada	814
Rowse Industries Inc	30,000
Rowsell, R	653
Rowswell, M	1,453
Roy & Maier	16,894
Roy, B & R	80,132
Roy Imports	2,098
Roy, C, Dr	6,921
Roy, J	550
Roy, L W, Dr	800
Royal Anne Hotel	6,800
Royal Arch Masonic Homes Society	1,685,344
Royal Bank Of Canada	18,421,200
Royal Cadillac Chevrolet Oldsmobile Ltd	3,319
Royal Canadian Air Force 800	10,685
Royal Canadian Humane Assn	660
Royal Canadian Legion	225,149
Royal City Antiques Ltd	1,055
Royal City Appliance Repair Centre	1,000
Royal City Bedding (1969) Ltd	722
Royal City Fire Supplies Ltd	2,081
Royal City Taxi Ltd	71,941
Royal City Travel Ltd	3,625
Royal College Of Art	1,500
Royal Columbian Hospital	54,690,870
Royal Commonwealth Society	9,202
Royal Hotel	1,179
Royal Hotel Vancouver	1,530
Royal Inland Hospital	32,976,421
Royal Inn	1,084
Royal Jubilee Hospital	68,863,356
Royal Knitting Co Ltd, The	1,245

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Royal Life Saving Society Canada	41,548
Royal Manor Inn	2,054
Royal Oak Cablevision	503
Royal Oak Drugs Ltd	238,930
Royal Oak Inn	13,324
Royal Oak-Woodlawn-Bowell Funeral Home	9,485
Royal Philatelic Society Of Canada	750
Royal Printers & Stationers Ltd	2,580
Royal Scot Motor Inn	585
Royal Towers Hotel	4,860
Royal Trust Co	1,474,881
Royal Victoria Yacht Club	1,027
Royal Victorian Motel	1,631
Royal Winnipeg Ballet, The	3,000
Royce Optical Ltd	1,540
Royell Western Urethane Ltd	1,135
Royer, R & M	550
Roys Grader Service Ltd	4,480
Roys Lawnmower & Cycle Ltd	783
Roys Repair	684
Roys Service	2,265
Roys Tire Service Ltd	2,223
Roys Ventures Ltd	36,084
Royston Improvement District	9,454
Ru-Ty Construction Ltd	4,638
Rubadeau, R	903
Rubenstein, N	9,821
Rubin Belkin & Arbour	4,373
Rubner Trucking, Ren	2,730
Rubuz Contracting Ltd	7,408
Ruby Food Services Ltd	222,392
Ruck, C	4,518
Ruck, M	3,067
Ruckle, H	1,434
Rudd, A G	550
Rudd, C A	628
Ruddell, C	3,300
Rudds Scaling Service	3,517
Rudland, L L	700
Rudolph Livestock	1,800
Rudolph, G	10,292
Rudolph, R	9,069
Rudy, J	5,430
Rudys Bake Shop	900
Rudys Custom Grading	22,682
Rudys Radiator Services	708
Rues Welding	23,496
Ruff Holdings	246,148
Ruffee, G E M	876
Ruffs Greenhouses	163,023
Rufiango Holdings, A G	2,176
Rugae Holdings	2,400
Ruhl Machinery Ltd, H	821
Rule Consultants Ltd, Ron	920
Rundles, D	3,419
Rundles, D	1,396
Runka Land Sense Ltd, G G	6,488
Running Graphics Ltd	146,282
Running W Contracting	70,538
Rupert Beverage & Confectionery (1977) Ltd	880
Rupert Cement Products Ltd	5,120
Rupert Cleaners & Laundry Ltd	2,337
Rupert Painting & Decorating	5,983
Rupert Service Ltd	2,691
Rupert Sight & Sound	673
Rupert Towing	1,467
Rupert-Cassiar Neighbourhood Assn	568
Rupert, G	1,541
Ruprecht & Associates Inc, Mary M	5,188
Ruryk, E B	845
Rusch, L J	1,080
Ruscheinsky, L	4,774
Rush Courier	718
Rush Services Ltd	1,898
Rush, S A	986
Rushant Cameras Ltd	2,629
Rushant Photographic	518
Rushant, R	1,742
Rushton Excavating Ltd	4,858
Rushton, J	27,374
Rushworth Hotels Ltd	2,118
Ruskey, S M	903
Rusnak, M L, Dr	793
Russ Body Shop Ltd	2,019
Russ, P	1,900
Russbon Enterprises Ltd	1,200
Russell & Associates, J G	5,363
Russell & Dumoulin	129,592
Russell & Lilly Ltd	2,162
Russell Food Equipment Ltd	77,120

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Russell Inc, J P	37,544
Russell Ltd, G	788
Russell Transfer Ltd	21,557
Russell, B	3,705
Russell, C A	760
Russell, D N	3,390
Russell, E	1,100
Russell, H	988
Russell, H J	717
Russell, J M	1,120
Russell, J W	6,996
Russell, K A	6,517
Russell, K G	25,583
Russell, M	1,048
Russell, N	2,240
Russell, P	1,091
Russell, R A	857
Russells Excavating	10,900
Russelsteel Ltd	36,357
Russo, E	2,500
Rustad Bros & Co Ltd	12,089
Rusty Buckle Harness & Saddle Shop	634
Ruth, R	524
Rutherford Photo Ltd	58,421
Rutherford, C C	1,174
Rutherford, T F, Dr	2,625
Rutland Junior Secondary School	1,000
Rutland Minor Softball Assn	609
Rutland Optical	5,261
Rutland Park Society	10,226
Rutland Shell Service	664
Rutland Transfer Co Ltd	37,938
Rutledge, E	2,099
Rutledge, R	504
Rutz, G	1,430
Ruzicka, R L, Dr	753
Ryall, N	700
Ryan Co	940
Ryan Drugs Ltd	84,711
Ryan Express Ltd	1,782
Ryan Instruments Inc	1,138
Ryan Schaefer & Co	4,290
Ryan, D B	1,719
Ryan, J	1,744
Ryan, J G, Dr	660
Ryan, L	8,285
Ryan, L E	60,485
Ryan, M	6,800
Ryan, M W	4,320
Ryan, P A	9,399
Ryan, R	5,133
Ryan, T M	503
Ryan, W E	7,500
Ryane Consulting Inc	1,300
Ryans Camera Shop	2,360
Ryans Mister Tire Sales	11,259
Ryans Tire Supply Ltd	2,267
Rybachuk & Sons Trucking Ltd, J	14,685
Ryberg Catering Ltd, Max	2,260
Ryder & Associates, J M	16,176
Ryder Lake Rhododendrons	1,208
Ryder Truck Rental Inc	803
Ryder, G B, Dr	9,043
Ryerson Polytechnical Institute Library	1,014
Rymus & Crowley Holdings Ltd	19,283
Rysz, J	17,039
Rywaczuk Cement Finisher, J	4,108
S & A Excavating	2,876
S & B Automaster Service Centre Ltd	2,454
S & E Enterprises	25,087
S & E Logging Ltd	8,294
S & F Construction	2,972
S & F Enterprises Ltd	1,215
S & G Construction Ltd	136,578
S & H Auto Centre Ltd	1,268
S & H Logging Ltd	7,688
S & J Services	684
S & J Transportation Ltd	1,815
S & M Contracting	8,530
S & P Agencies (1980) Ltd	6,577
S & S Industries Ltd	5,943
S A F E Society	27,208
S A K Community Resources Assn	17,360
S A N E Society	390,552
S C D Security Computer Data Ltd	1,226
S D S Drilling	9,413
S E Quarter Fishing Co Ltd	4,240
S E R E M Ltd	2,380
S F U Childcare Society Childrens Centre	23,638
S G Shoe Gallery Ltd	1,010
S G Typing Services	2,925

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S H M Marine International Inc	225,239
S I B Towing Co	1,500
S I R Mail Order	741
S K & S Divers Ltd	3,120
S K Electronics Ltd	7,320
S K Sanitary Specialties Mfg Ltd	49,292
S K T Services Inc	800
S L S Trucking	4,126
S L S Ventures	30,631
S L W-Video Shack	1,220
S O S Trucking & Maintenance Ltd	2,155
S P E B S Q S A	1,478
S R I International	9,375
S S Drugs	37,805
S S F Distribution Inc	60,788
S S Island Garage (1977) Ltd	2,901
S S Reforestation	15,001
S T K Excavating Ltd	1,938
S T S Logging Ltd	6,700
S U C C E S S	44,756
S V S Mfg Ltd	1,970
Saan Stores Ltd	12,264
Saanich District Youth Choir	1,000
Saanich Indian School Board	11,300
Saanich Orchards Ltd	3,769
Saanich Peninsula Chamber Of Commerce	10,654
Saanich Peninsula Farmers Institute	12,409
Saanich Peninsula Hospital	6,303,299
Saanich Pharmacy Co Ltd	61,162
Saanich Plumbing & Heating	1,721
Saanich Rentals Ltd	2,313
Saanich School District 63	11,823,724
Saanich Star-Tribune	563
Saanich Warrior Canoe Club	1,500
Saanich 9 Boys & Girls Canoe Club	1,200
Saanich-The Island Constituency Services	17,391
Saanichton Farm	800
Saari, G	1,440
Sabbas, R M	1,400
Sabean Stofer & Co	24,381
Sabiston, M C	607
Sabre Bulldozing Ltd	2,173
Sabre Industrial Supplies (1977) Ltd	3,159
Sabre Marine Ltd	4,320
Sabyan Chevrolet Oldsmobile Ltd	3,611
Sachs, M	12,300
Sacker Scientific	8,451
Sackett Optical	3,686
Sackman, R P	8,316
Saddle Tramp Camp For Girls	2,002
Sadiwnyk, A	8,052
Sae	587
Safari Motors Ltd	1,706
Safe-Pak Supply Canada Inc	35,098
Safeguard Business Systems Ltd	5,107
Safer Agro-Chem Ltd	1,031
SAFER & Renters Tax Credit	8,540,798
Saferway Driver Training School Ltd	649
Safety Grid Pavements Ltd	77,957
Safety House Of Canada Ltd	954
Safety Mart	19,371
Safety Supply Canada	445,805
Safety-Kleen Canada Ltd	19,985
Safeway Gulf	826
Sage Publications Inc	1,295
Sage Shop, The	991
Sage, B J	1,844
Sagebrush Fuel Conversions Ltd	1,694
Sagebrush Lodge	363,740
Sageland Building Supply Ltd	2,458
Sager, D	8,577
Sager, D	1,050
Sager, J A	1,388
Sager, M W	5,670
Sahali Optical Co Ltd	1,682
Sahn, G	17,920
Sainsbury, E	660
Saint Marys Hospital	12,460,263
Sainthill Levine Uniforms Canada Ltd	4,988
Saito & Quesnel Logging Ltd	787
Saito Enterprises	5,527
Sakakibara, M	840
Sakalauskas, J, Dr	10,675
Sakich, J	960
Sakiyama, N	1,015
Saks Dresses	525
Sal-Crest Motel	6,000
Salad Market	6,624
Salal Communications Ltd	4,750
Salanski Contracting	2,068

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Salcon Construction Ltd	10,470
Sale Of Books Index & Reports	24,206
Sali Place, Joe	10,040
Sali, J R	2,639
Sali, M	1,210
Saliken, W D, Dr	517
Salish Construction Ltd	963
Sallas Forest Ltd Partnership	154,331
Salle Contracting Ltd, R	37,283
Salle, V A R	1,840
Salloum Doak & Co	14,485
Salloum, L	4,236
Salmaniw, W A	2,600
Salmo Arts Council	770
Salmo Building Supply	574
Salmo Drugs Ltd	48,243
Salmo Public Library Assn	6,051
Salmo Secondary School	1,031
Salmo Workers Employment Society	218,870
Salmon Arm & District Association For The Mentally Retarded	68,966
Salmon Arm & District Chamber Of Commerce	14,093
Salmon Arm Dental Group	810
Salmon Arm Fish & Game Club	2,860
Salmon Arm Glass (1976) Ltd	2,628
Salmon Arm Koa Kampground	4,111
Salmon Arm Machine	5,634
Salmon Arm Motors Ltd	9,555
Salmon Arm Museum & Archives Assn	6,767
Salmon Arm Observer	6,665
Salmon Arm Paving (1977) Ltd	200,734
Salmon Arm Pioneer Society	896,519
Salmon Arm Pioneer Society Day Care	3,603
Salmon Arm Ready-Mix Ltd	138,213
Salmon Arm Senior Secondary School	3,667
Salmon Arm Society For Shuswap Alcohol & Drugs Programs	100,644
Salmon Arm Stationery & Office Supplies	1,069
Salmon Arm Texaco	6,889
Salmon Arm Tree Toppers	5,000
Salmon Point Marine Neighbourhood Public House Complex Ltd	1,450
Salmon Rentals Ltd	589
Salmon River Recreation Assn	2,766
Salmon Valley Sports Ltd	831
Salmon Valley Upholstery	1,633
Salmond & Linge	18,167
Salmons Transfer Ltd	14,621
Salsbury Laboratories Ltd	1,174
Salt, B & Evans-Salt, L	1,400
Salt Spring Farm	7,032
Salt Spring Freight Service Ltd	1,005
Salt Spring Garbage Service	572
Salt Spring Island Chamber Of Commerce	3,000
Salt Spring Island Community Resource Society	688
Salt Spring Island Day Care Centre	19,041
Salt Spring Island Fire Department	1,349
Salt Spring Island Homemakers Service	105,457
Salt Spring Island Meals-On-Wheels	1,954
Salt Spring Nursery School	2,653
Salt, G	1,652
Saltair Parks & Recreation Commission	3,500
Saltchuck Marine Enterprises Ltd	1,120
Salter, D S & J L	1,000
Salter, L I	904
Saltspring Island Community Society	163,394
Saltspring Island Fire Protection District	162,215
Saltspring Island Public Library Assn	19,309
Salus Funeral Chapels	10,206
Salvador & Son Ltd, Louis	48,584
Salvation Army	554,501
Salvation Army Anchorage	155,027
Salvation Army Daycare Centre	50,182
Salvation Army Dunsmuir House	106,533
Salvation Army Harbour Lights	176,241
Salvation Army House Of Concord	1,054,617
Salvation Army Maywood Home	54,038
Salvation Army Mens Social Service Centre	149,227
Salvation Army Thrift Store, The	7,163
Salvinos Grocery	553
Sam The Record Man	578
Sam, L	700
Sam, M E	700
Sambad Electrical Services Ltd	841
Samco Food Equipment Industries Ltd	8,810
Sammarco, S	898
Sampson, L	4,291
Sams Automotive	7,207
Sams Nursery & Florists Ltd	995
Sams Texaco Service	4,647
Samsoms Poultry Farm (1973) Ltd	9,653
Samtronics Radar Ltd	750
Samuel, C	754
Samuels Dining Lounge	6,505
San Francisco Orthopaedic Surgeons	1,602
San Jose Cattle Co Ltd	920
San-Mac Supply Ltd	9,093
Sanborn & Sons Logging Ltd	10,188
Sancella Inc	98,905
Sanco Enterprises Ltd	1,306
Sancta Maria House	38,647
Sand Pebbles Inn	1,682
Sande, A L	2,349
Sandel Foods Inc	753
Sander, D A, Dr	805
Sanders Ltd, H E	212,983
Sanders Poultry Farms Ltd	5,604
Sanders Welding (1969) Ltd, Arnim	676
Sanders, B	2,903
Sanders, G	1,120
Sanders, L	27,754
Sanders, P R W	6,900
Sanders, W A	1,500
Sanders, W A, Dr	5,000
Sanderson Industries	5,766
Sanderson Services, W	5,263
Sanderson, B	1,171
Sanderson, C	1,351
Sanderson, J G	4,900
Sanderson, W S	13,860
Sandfire Scientific	9,272
Sandford, J E F	5,672
Sandheat Holdings Ltd	1,699
Sandiford, G V	920
Sandilands, J, Dr	30,735
Sandmah Investments Ltd	1,700
Sandman Inns Ltd	43,545
Sandner Bros Lumber Co Ltd	3,040
Sandner Bros Transport Ltd	4,213
Sandon Silver Ltd	1,996
Sandor Crane Services Ltd	2,229
Sandor Rental Equipment (1981) Ltd	13,569
Sandoval, A	4,361
Sandown Harness Raceway	6,020
Sandoz Canada Ltd	59,641
Sandpiper Computer Systems Ltd	7,183
Sandringham Private Hospital	1,207,648
Sands Mortuary Ltd	17,285
Sands Place Sales & Service	593
Sands Restaurant Ltd	13,355
Sandspit Radiator & Garage	984
Sandspit Reading Centre	2,560
Sandu Enterprises Ltd	57,229
Sandwell Management Consultants Ltd	7,897
Sandwich Tree Restaurants	2,727
Sandy Beach Lodge	2,153
Sandy Beach Motel	893
Sandy Beach Store	957
Sandy, N	700
Sandys Busline Ltd	737
Sandys Plant Boutique	1,060
Sanesh Logging Ltd	47,748
Sanesh, R	11,543
Sanex Inc	2,208
Sanex Services Ltd	570
Sanfax Industries Ltd	6,470
Sanford Evans Services Ltd	25,964
Sanford Exhibits Inc	909
Sanford, D E	1,586
Sangara Trucking Ltd	1,067
Sanger, S	1,901
Sangha Brothers	1,984
Sangha, S	5,617
Sanh, G	27,192
Sani-Tank Service Septic Tank Pumping	2,626
Sanitary Supplies Of B C	39,745
Santoro, J J, Dr	2,753
Santronic Sales Ltd	4,420
Sapic, M	550
Sapp, C & J	19,869
Sapp, G	1,350
Sapperton Optical	1,485
Saran Farm	3,220
Saranovich Transport Ltd, A	23,557
Saratoga Mobile Sawmill	4,375
Sarava, H K	1,293
Sardis Builders Market Ltd	3,733
Sardis Childrens Centre	23,068
Sardis Explosives Ltd	79,880
Sarell, J E	1,944
Sargeant, G	1,250
Sargent-Welch Scientific Of Canada Ltd	6,032
Sargent, D	3,008
Sargent, E F	2,100
Sarita River Logging	3,661
Sarnowski, P	27,544
Sarstedt Canada Inc, W	5,381
Sarver, P	599
Saskatchewan Research Council	1,010
Sasquatch Trading Ltd	2,939
Sasquatch Tree Planters	12,661
Sass, D	945
Satellite Service Co Ltd	1,177
Satellite Video Exchange Society	558
Satnam Fuel Transport Co Ltd	16,240
Sato, J	2,029
Satre, O	625
Saturna Garage & Contracting Ltd	4,457
Satyr Leather Wholesale Supplies	855
Saucier Goar	22,508
Sauder Cordage Ltd	7,800
Sauder Distribution	9,970
Sauder Industries Ltd	2,030
Saul, J	700
Saulino, D	16,099
Saunders, R & MacLeod, G	3,750
Saunders Co Canada Ltd, W B	4,928
Saunders Fabris & Murphy	12,582
Saunders Home, B & C	55,112
Saunders Of Toronto Ltd	747
Saunders Painting & Decorating, K	606
Saunders Pharmacy Ltd	1,283
Saunders Sales & Service Ltd	18,636
Saunders, A	1,400
Saunders, A D	13,374
Saunders, B	68,928
Saunders, B	700
Saunders, G	1,458
Saunders, H D	1,337
Saunders, K W, Dr	2,080
Saunders, N B	2,433
Saunders, P	1,214
Saunders, R	3,006
Sauter, G	7,032
Savage, F	28,243
Savalas Steak House	3,134
Savard, S	1,150
Save A Lot Discount Foods Ltd	1,400
Save On Foods	22,883
Save The Children Fund	56,206
Save Turf Farm	1,509
Save-On Meat Market Ltd	1,925
Save-On Surplus Ltd	3,224
Save-Way Movers	754
Saveco Sporting Goods	509
Saveco Stores (P G) Ltd	8,983
Saveco Stores Ltd	16,201
Savers Optical	5,729
Savin Canada Inc	282,107
Savolite Chemical Co Ltd	114,180
Savona Waterworks District	52,780
Savoy Distributors Ltd	36,082
Savoy Equipment	2,376
Savoy Grill	902
Savoy Hotel	869
Sawarin Trucking, B	4,610
Sawatzky Berry Farms Ltd	1,839
Sawatzky, G	16,094
Sawchuck Pile Driving Ltd	423,606
Sawchuck, P	3,752
Sawczuk Management Ltd, G P	2,144
Sawczuk, D	1,120
Sawyer, L R	700
Saxe Point Daycare	30,100
Saxon, R	718
Saxton Excavating & Equipment Ltd	1,439
Sayers Engineering Ltd	1,639
Sayers, H	611
Sayward Farmers Institute	41,074
Sayward Food Market Ltd	1,162
Sayward Parks & Recreation Commission	580
Scale Shop (1963) Ltd	2,709
Scales Ltd, Sally	1,117
Scali & Durante Furniture Manufacturing Ltd	70,277
Scandia Power Ltd	4,134
Scandu System Ltd	13,644
Scanland, J	1,605
Scanlands Excavating Ltd	5,848
Scanlands Sanitation Services	1,373

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Scarff Holdings Ltd	1,318
Scarff Steel Erector Ltd, Alvin	15,900
Scarfo Orchards	1,858
Scarisbrick, P N	12,809
Scarr Industries Ltd	2,360
Scarr, M J	6,579
Scarrlets Ladies Fastball	883
Scenic Valley Garden Centre	2,491
Scepter Manufacturing Co Ltd	2,125
Sceptre Resources Ltd	25,541
Sceptre Yachts Ltd	526
Schaan, A	870
Schafer Safety Service Ltd	4,664
Schaffter, C	775
Schamart, M A	16,433
Schamberger, C	799
Schapol Logging Ltd	19,350
Schartner, B & L	1,515
Schartner, B	5,889
Schauwecker, P	3,575
Schdbauer, E	1,975
Scheiwiller, P J	2,000
Schell, F	2,002
Scheller, G	800
Scheltgen, R	1,750
Schenk, B	16,399
Schenk, C	1,050
Schenker Warehousing	8,764
Schering Canada Inc	22,259
Scherle, P	1,425
Scherzer, M H, Dr	2,050
Schiarizza, P	7,050
Schibli Water Wells, M	11,081
Schibli, W J	2,548
Schick, G	5,335
Schieldrop, P, Dr	90,979
Schierbeck Excavating, G	996
Schiffer & Co	1,393
Schiffer, H	19,086
Schildroth, J W	13,913
Schilling, W & J	20,692
Schilling, B & U	832
Schinbein, J	9,427
Schindler, A	2,233
Schinz, J D	2,070
Schipper, A	591
Schkuratoff, L	7,041
Schlachter, R	885
Schlagintweit, H, Dr	21,026
Schluter, R	1,340
Schmid Canada Ltd, J	2,064
Schmid, P	1,500
Schmidbauer, E	29,725
Schmideder Brick & Mason, K	1,581
Schmidt Optical Co Ltd, A	20,638
Schmidt, A	832
Schmidt, E	11,904
Schmidt, H	2,070
Schmidt, J F	564
Schmidt, N E	15,153
Schmidt, N, Dr	520
Schmidt, W C	3,940
Schmidtke & Associates Ltd, N W	695
Schmitt, N, Dr	1,496
Schmitt, R	1,753
Schmittys Excavating	2,769
Schmitz, J B	39,046
Schmuck Orchard, J	1,080
Schneebeli, W	824
Schneider & Sons Contracting	7,308
Schneider Hydraulics Ltd, D	45,788
Schneider Ltd, A J	1,509
Schneider Sheet Metal & Heating Ltd	600
Schneider, W	1,380
Schneidereit, K	1,055
Schneiders Building Supplies Ltd	1,576
Schnurr Electric Co Inc, R J	706
Schoenberger, H J	590
Schoening Funeral Service (1961) Ltd	18,993
Schofield Welding Ltd	529
Schofield, J E, Dr	837
Scholars Choice Ltd	2,853
Scholarships, Bursaries & Awards	22,455,690
Scholastic Book Services	60,522
Scholem Home	179,422
Scholl Foot Comfort Shop	989
Scholte, L	860
Scholtz, A P, Dr	725
Scholtz, G A	2,007
Scholz, J F, Dr	34,765
Scholz, M	10,334
Schon Timber Ltd	570

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Schon, M	560
School Of Forestry	573
Schooner Cove Resort & Marina	779
Schooners Fish & Chips	1,451
Schrader Mental Health Boarding Home	6,316
Schrader, S A, Mrs	8,039
Schreiner Enterprises Ltd	1,471
Schreiner Logging & Milling	1,287
Schreiner, A	2,500
Schroeder, A I	1,488
Schroeder, D, Dr	30,000
Schroeder, H	1,446
Schroeder, U J	3,270
Schultz, E & R	2,592
Schultz & Sons Lumber Ltd	12,460
Schultz Enterprises Ltd	32,736
Schultz Farm & Milling	6,000
Schultz Logging Ltd, John	1,356
Schultz Pontiac Buick Ltd	71,465
Schultz, E	5,879
Schulz Trucking, Helmut	4,234
Schulz, E	8,477
Schulz, N G	2,100
Schuman-Harte Co Ltd	190,965
Schumanns Hungry Pilgrim Restaurant, Klay	573
Schumanns Orchard	1,388
Schunter Contracting Ltd, R J	11,255
Schuratoff, L	6,187
Schuring, R J	881
Schuss, A	1,389
Schwab Enterprises	15,033
Schwartz, G	975
Schwartz, L	6,560
Schwartz, R	11,672
Schwartz, R A	17,552
Schwarzmaier, W & Jones, W	4,910
Schweitzer, E E	9,773
Science Books International Inc	547
Science Council Of B C	3,110,530
Science Research Associates Canada Ltd	3,743
Scientific Hearing Aid Co Ltd	9,963
Scientific Marking Materials	5,634
Scientific Methods Inc	7,041
Scimitar Resaw Ltd	1,208
Scimitar Resaw Ltd & Canadian Imperial Bank of Commerce	659
Sciquip Ltd	2,495
Sclater United Pharmacy	160,115
Scobbie & Associates	24,324
Scobie Trucking, G	4,573
Scobie, E B	80,711
Scofield, S S	810
Scollon Family Day Care, Virginia C	556
Scoones Bulldozing Ltd	2,534
Scope Photography	650
Score, S C	1,300
Scot Office Supplies Ltd	2,288
Scotia Leasing Ltd	16,422
Scotia Marine Ways Ltd	1,187
Scott & Gray Esso Service Ltd	529
Scott & Sons Co, O M	15,903
Scott & Sons Construction Ltd, L G	39,267
Scott Construction Ltd, G	16,398
Scott Enterprises Ltd, G K	4,440
Scott Motors Ltd, Bob	1,428
Scott Paper Ltd	34,381
Scott Plastics Ltd	21,242
Scott Poultry Co-Operative Assn	266,648
Scott Signs Ltd	525
Scott Trucking, Bob	14,152
Scott Tucker & Krieger	13,429
Scott-Bathgate Ltd	5,770
Scott-Marrin Inc	24,570
Scott, B	2,775
Scott, C K	775
Scott, D	1,348
Scott, D D	920
Scott, E	960
Scott, G	9,816
Scott, J	2,080
Scott, K H	1,391
Scott, L H	1,000
Scott, M	1,337
Scott, P, Dr	540
Scott, R	888
Scottish Academic Press Ltd	524
Scotts Lift Truck Service Ltd	2,248
Scotts Motor Inn	2,663
Scotts Pharmacy (1966) Ltd	256,007
Scottsdale Inn	856

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Scotty House Gifts & China Ltd, The	1,834
Scottys Office Services	688
Scown, M	7,033
Scown, N	28,696
Scramstad, W D, Dr	1,662
Screenguild Signs Ltd	1,795
Scribner, R	9,435
Scrimgeour-Wood Ltd	778
Scrubb, L	546
Scuka Hillside Orchard	1,510
Scully Ltd, William	2,259
Scurry Rainbow Oil Ltd	10,783,379
Scythes Inc	31,968
Sea Edge Motel Ltd	2,188
Sea Fresh Fish Ltd	1,803
Sea Gull Leasing Ltd	833
Sea Raven Motel Ltd	779
Sea Shanty Fish & Chips Restaurant	1,498
Sea Use Council	10,000
Sea West Systems	2,100
Sea-I Research Canada Ltd	614
Sea-Kist Salmon Sales Ltd	2,870
Sea-Land Supply Ltd	5,590
Sea-Sons Enterprises Ltd	809
Sea-Sport Outboard Marina Ltd	3,192
Sea-Tec Fabricator	600
Sea-Vue Glass Ltd	1,654
Sea-West Engines Ltd	6,199
Seabird Island Band	11,000
Seabird Island Youth Recreation Commission	8,400
Seabird Rental Ltd	1,041
Seaboard Aviation (1968) Ltd	1,950
Seabrook Broadcasting Ltd	2,466
Seabrook Design Ltd	63,171
Seacliff Christian School	1,525
Seaex Products Ltd	1,000
Seaford Building Supplies Ltd	2,474
Seaforth Pharmacy	45,691
Seafun Divers Ltd	1,461
Seagate Hotel Ltd	1,595
Seagull Enterprises Ltd	600
Seahurst Aviation Inc	1,760
Seakem Oceanography Ltd	2,634
Seal, M A	6,308
Sealand Rv Service & Products Ltd	1,270
Sealand Sales Ltd	1,956
Sealand Technical Services Ltd	550
Sealand Ventures Ltd	2,720
Sealcoat Surfacing Ltd	28,502
Seale & Thomson Ltd	13,893
Seale, T M	600
Sealey, M	544
Sealum Industries Ltd	3,854
Sealy (Western) Ltd	3,501
Seam Enterprises Ltd	1,078
Seapen Ventures Inc	1,598
Seaport Limousine Ltd	807
Seaquam Secondary School	648
Sear Search & Rescue Equipment Ltd	3,056
Search V D Clinic	4,194
Searle Pharmaceuticals	5,544
Searles Shoes Ltd	2,732
Sears Division Of Reichhold Ltd	273,724
Seashore Guest House	88,926
Seaside Kitchen Restaurant	569
Seaside Rentals Ltd	550
Seaside Rest Home	49,962
Seasons Touch Boutique Ltd	713
Seaspan International Ltd	941,708
Seaspray Properties	3,350
Seat Cover Centre Ltd	3,636
Seaton, T	5,364
Se[illegible]ader Sales Corp	1,170
Seattle Office Furniture Mart Inc	4,854
Seaview Electronics	855
Seaview Guest Home Ltd	139,638
Seaview Pharmacy Ltd	196,652
Seaview Properties	1,320
Seaview Resort	700
Seaview Rest Home	87,524
Seaview Veterinary Services Ltd	899
Sebastian, E	5,939
Sebastian, L	700
Sechelt & District Association For Retarded Children	2,606
Sechelt & District Association For The Retarded	15,122
Sechelt & District Chamber Of Commerce	4,496
Sechelt Auto & Marine Service	15,418
Sechelt Collision Repairs	986

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Sechelt Esso Service	526
Sechelt Family Mart (1979)	803
Sechelt Fire Protection District	134,000
Sechelt Indian Band Council	14,435
Sechelt O K Tire Store Ltd	941
Sechelt Power Products	513
Sechelt Public Library Assn	3,317
Sechelt School Bus Service Ltd	545
Sechelt Shell Service	1,357
Sechelt Supermarket Ltd	27,709
Seclusion Bay Holiday Resort	1,873
Second Spring Adult Day Care	46,226
Second Step Society For Physically Handicapped Adults	53,997
Second Time Around Furnishings Ltd	1,311
Secret Cove Marina Ltd	2,110
Secret Garden Day Care	660
Secretariat Of Science	14,883
Sector Machine Works Ltd	15,995
Securiguard Services Ltd	19,687
Security Credit Systems Ltd	76,658
Security Travel Co Ltd	5,325
Sedall Construction Ltd	18,494
Sedgwick Alexander Inc	13,614
Sedgwick, J F	8,999
Sedmark, J B	1,968
See Coast Manufacturing Co Ltd	3,055
See-Moore Printing & Stationery	32,724
See-Rite Optical Ltd	2,142
Seeco Enterprises	1,299
Seel Appraisal Co Ltd	2,500
Seeley Transport Ltd, M L	942
Segal Furniture Ltd	14,921
Segger, M	633
Segnitz Family Care Home, Wendy	8,219
Sehmer, J, Dr	26,228
Seibeck, J	17,269
Seidel, D H	1,200
Seidels Family Farm	579
Seifred & Roth	54,214
Seigniory Chemical Products Ltd	880
Seitz Farm	1,320
Sekani Tribal Council	2,000
Selbie, N E	1,143
Selby, S	800
Select Frames Ltd	1,100
Select Photographics & Communications	1,524
Self Expression	630
Selkirk Charolais	1,080
Selkirk Chrysler Ltd	2,449
Selkirk College	14,336,189
Selkirk Crane Service Ltd	25,542
Selkirk Inn	2,887
Selkirk Landscape Services	6,900
Selkirk Medical Group	4,584
Selkirk Paint & Body Ltd	6,349
Selkirk Spring Enterprises	7,417
Selkirk Union Board Of Health	1,396
Selkirk, I	622
Sellars, S	700
Sellars, S	700
Sellentin, E J	5,670
Selles, K	1,138
Sellinger, K E	8,519
Sellmer, G	735
Sellner, J	658
Selody Centre	24,566
Selpaw Holdings Ltd	14,548
Semeniuk, D & J	19,855
Semiahmoo Fish & Game Club	5,000
Semiahmoo House Association For The Handicapped	138,181
Semiahmoo House Society For The	9,669
Seminary Of Christ The King	22,544
Semple & Shearer Seafarms	919
Sen Western Wholesale Lumber Ltd	2,543
Senges, H, Dr	5,490
Senghera Farms Ltd	1,600
Senini, B, Dr	960
Senior Citizens & Veterans Housing	15,000
Senior Citizens Association Of B C	37,307
Senior Citizens Outreach	32,902
Senior Citizens Service Bureau	780
Senior Counselling Services	176,513
Sensotec Inc	581
Sentinel Supplies & Service Ltd	537
Sentry Tool & Equipment Rentals Ltd	1,125
Sepass, W H	700
Sequens, R	1,053
Sereda, S	1,500
Serena Of B C	8,828

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Serendipity Boutique	2,554
Sergeant, A	10,197
Serials Management Systems Canada Ltd	106,758
Serka & Shelling	54,129
Series Tree Co	2,560
Serup, P	17,221
Service Electric Ltd	28,912
Service Office Supplies Ltd	2,414
Service Trucking, J M	18,418
Service, B	874
Service, M	6,609
Serwa Bulldozing (1982) Co Ltd	3,813
Seth, Dr V K & Thomson, Dr A J L	969
Setka, L	1,000
Seto Farms Ltd	3,040
Seto Studios Ltd	2,173
Seton Lake Indian Band	12,000
Seton Villa	496,596
Sevcik, A	1,076
Seven Cs Ranch	1,717
Seven Oaks Car Centre Ltd	1,473
Seven Oaks Mfg & Sales (1968) Ltd	501
Seven Seas Travel Ltd	85,305
Seventeen Ninety Nine Motel	1,170
Seventh Day Adventist Church	570
Seventh Street Professional Building Ltd	1,980
Severide & Co	4,077
Severy, P R, Dr	357
Sevier, D P, Dr	642
Sexsmith Trucking, Dan	39,021
Sexton Photographics	1,337
Sexton, J K	924
Sexton, R D	34,815
Seybold Publications Inc	662
Seycove Community School	947
Seyl, D P	20,933
Seymonsbergen Graphic Designs, T	5,859
Seymour Air Ltd	24,220
Seymour Auto Body	747
Seymour Books Ltd	3,688
Seymour Disco Rentals Co	740
Seymour Medical Clinic, The	3,252
Seymour Pharmasave	214,883
Seymour Services	730
Seymour, B J	2,043
Seymour, C	700
Seymour, R	12,805
Seyom Building Supplies & Hardware	2,157
Sha-Nor Enterprises Ltd	14,326
Shack, K	1,880
Shadbolt Cams Ltd	3,511
Shaddick, S & Helwig, P	106,971
Shades Tankers (1976) Ltd	46,188
Shadow Alarms	512
Shafer-Haggart Ltd	880
Shaffer & Associates Ltd, M	81,174
Shaflik Engineering Ltd, R P	9,646
Shalay, R	6,734
Shallow Enterprises Ltd, Peter	1,983
Shalom Construction Ltd	620
Shamanski Cheevers & Co	3,486
Shamrock Drilling	9,558
Shamrock Hotel	736
Shamrock Tiretown Tire Centres BC Ltd	4,168
Shamwood Holdings	1,158
Shanahans Ltd	36,629
Shane Tire Ltd	9,499
Shane, L	920
Shanelle	959
Shanghai Restaurant & Chop Seuy	637
Shanango Exploration	800
Shannon Day Care Society	4,121
Shannon Daycare Centre	28,220
Shannon Motel	1,997
Shannon Transfer Ltd	3,147
Shannon, A	5,828
Shannon, E	1,619
Shannon, H R	575
Shannon, J A	642
Shannon, M	1,650
Shannons Fabrics	593
Shannons Outdoor Recreations Ltd	2,254
Shanti Enterprises Ltd	26,667
Shar-Al Enterprises Ltd	788
Sharbar Farms Ltd	1,000
Shardlow, B	14,508
Shardlow, C	17,628
Sharelle	694
Sharif, M, Dr	550
Sharkey, S G	12,017
Sharons Mastectomy Shoppe	40,288

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Sharp & Son Ltd, Harry	115,227
Sharp Associates Ltd, I P	4,944
Sharp Electronics Of Canada Ltd	733
Sharp Enterprises Ltd	740
Sharp Firelighters	583
Sharp Industries Ltd	905
Sharp Wings Ltd	81,151
Sharp-Rite Grinding Ltd	590
Sharp, E	611
Sharp, F M	1,200
Sharp, F R, Dr	524
Sharp, M	1,035
Sharp, O	3,750
Sharpe & Associates, W S	13,790
Sharpe & Ekman	67,992
Sharpes Agency Ltd	1,200
Sharps Audio-Visual Ltd	41,748
Sharrick Enterprises Ltd	640
Shatex Mfg Corp	66,943
Shaughnessy Heights Church Day Care Society	14,501
Shaughnessy Hospital	52,645,867
Shaughnessy Manor	32,440
Shaughnessy Manor Long Term Care Society	2,435,650
Shaughnessy Optical	2,532
Shaughnessy Point Grey Out Of School Centre	4,468
Shaughnessy Rest Home	177,212
Shaughnessy-Arbutus-Kerrisdale Community Resource Assn	875
Shaw Contracting Ltd, Richard	602
Shaw Electric Ltd	2,010
Shaw Laboratories B C Ltd	14,511
Shaw Ltd, J H	39,373
Shaw Ltd, P J	102,314
Shaw-Maclaren, C F	1,749
Shaw, B	5,962
Shaw, D	7,026
Shaw, D	41,065
Shaw, E	1,900
Shaw, J	28,274
Shaw, L	21,970
Shaw, M	8,004
Shaw, T	872
Shawara, B	16,578
Shawinigan Consultants Inc	5,190
Shawnigan Lake Community Centre	735
Shawnigan Lake Improvement District	162,322
Shawnigan Lake Marina Ltd	2,700
Shawnigan Lake School	135,503
Shaws Equipment (1980)	2,080
Shaws Rest Home	41,343
Shaws Sales (Kamloops) Ltd	3,319
Shaws Sales & Service Ltd	28,701
Shaws Supermarket	1,496
Shea Enterprises	22,689
Shea, D L, Dr	2,979
Shea, P	600
Sheardowns Foodliner Ltd	3,151
Shearer, R	19,362
Shearer, R A	732
Shearing, J	2,999
Shears Printing Ltd	11,938
Shearwater Marine Ltd	4,108
Sheehan, D	546
Sheehan, G	659
Sheehan, J E	775
Sheena, A	3,964
Sheena, N	635
Sheffield, R I, Dr	2,419
Sheils, A & Bethke, G	1,700
Shelbys Ganges Marine Ltd	2,384
Shelest Contracting	3,949
Shell Automart	1,713
Shell Beach Water Sports	1,200
Shell Canada Ltd	13,913,254
Shell, M	3,854
Shellborn Consulting Services Ltd	1,500
Shellcrest Service	6,247
Shellmont Little People Centre	18,464
Shelly Studio Inc, B	683
Shelmarie Rest Home, The	69,549
Shelter Corp Of Canada	1,386
Shelton, A	15,911
Shelton, S S	5,240
Shenton, M J	4,311
Shenton, P	9,002
Shepard, L	21,401
Shephard, G	764
Shepherd & Co, C	9,639
Shepherd Bros Equipment Ltd	107,795

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Shepherd Co Inc, C E	2,871
Shepherd Of The Valley Day Care Centre	18,874
Shepherd, A F	3,191
Shepherd, C	21,699
Shepherd, K	784
Sheppard, A	21,875
Sheppard, F S L	14,397
Sheraj Office Interiors Ltd & V I P Ltd	31,471
Sheraton Washington Hotel	6,250
Sheraton-Landmark	50,467
Sheraton-Plaza 500	11,102
Sheraton-Villa Inn	28,167
Sherbinin Motors Ltd	1,440
Sherbourne Distributors	1,337
Sherchris Ventures Ltd	2,009
Sherdahl, J	2,880
Sheret Ltd, Andrew	21,706
Shergold, N	30,825
Sheri-Lou Baby Products Ltd	1,814
Sherine Industries Ltd	19,936
Sherk, I R	7,032
Sherk, M, Dr	1,106
Sherkin, M, Dr	3,105
Sherman Agencies Ltd, J	18,481
Sherman, R	1,685
Sherritt Gordon Mines Ltd	800
Sherry, V & J	700
Shertam Industries Ltd	1,906
Sherwin Industries Ltd	613
Sherwin-Williams Canada Inc	8,593
Sherwin, R D, Dr	836
Sherwins Transfer Ltd	3,749
Sherwood & Associates	925
Sherwood & Sharp Energy Consultants	35,111
Sherwood Crescent Guest Home Ltd	·313,654
Sherwood Forest Day Care Centre	26,239
Sherwood Greenhouses Ltd	1,305
Sherwood Park Inn	17,179
Sherwood, V	1,018
Sheshaht Indian Band	28,600
Shettler Enterprises, R	745
Shewchuk Enterprises Ltd	1,532
Shewchuk, M	2,047
Shewchuk, M	2,388
Shieh Enterprises Ltd, J	1,560
Shield Auto Glass Ltd	3,412
Shield Electroplating Inc	1,200
Shields, B A	1,468
Shields, B C	1,035
Shields, F	12,969
Shields, I R, Dr	647
Shields, W C	600
Shiell, J E	5,000
Shien Enterprise Ltd, J	700
Shier Contracting, Raye	7,398
Shikaze, G	900
Shiloah	144,658
Shiloh Nurseries Ltd	1,239
Shiloh Ventures	2,393
Shin-Mei-Do Mino	1,455
Shinde, M S, Dr	325
Shintani, K J, Dr	703
Shippentower, L	700
Shippit, P	1,103
Ships Point Guest Lodge	130,442
Shirley, S & J	41,352
Shirley K Maternity Fashions	980
Shirley, J	11,963
Shirleys Yarn & Cards Ltd	1,072
Shirtliffe, C J	1,069
Shirts N Stuff	1,221
Shishido, E E	1,080
Shisler, A	21,347
Shkuratoff Pearce & Murray	41,423
Shkuratoff, L	14,500
Shkurhan, E E	3,028
Shockey, J	2,650
Shoe Hut Ltd, The	691
Shoe Place, The	685
Shoemaker, N J	925
Shojania, N G, Dr	12,560
Sholinder & Mackay Sand & Gravel Ltd	5,604
Shop-N-Save Drugs	5,496
Shop-Rite Stores	12,086
Shopes Excavating Ltd	11,368
Shoppeasy Stores	39,723
Shoppers Drug Mart	9,385,161
Shoppers Food Mart Ltd	22,943
Shoppers Wholesale Food Co.	10,147
Shore Boat Builders Ltd	600
Shore Enterprises Ltd	45,330
Shore Reforestation, Stuart	8,127
Shoreline Boats Ltd	1,948
Shoreline Cleaners Ltd	3,835
Shoreline Transport Ltd	10,901
Shorrider Trailers	1,069
Short, J R C	6,253
Shorthorn Catering Ltd	265,120
Shortreed Trucking, Glenn	15,197
Shortridge, A	1,551
Shortt & Co	2,834
Shortt, R N	8,543
Shortys Excavating	20,697
Showboat Holdings	1,024
Showest Expositions	1,670
Shrimps Day Care Ltd	19,779
Shrine Club Of Campbell River	51,168
Shrine Club Of Mile Zero	22,870
Shrine Club Of Upper Vancouver Island	33,018
Shriners Club Of Prince George	10,000
Shrum Liddle & Hebenton	44,692
Shubrook, B	690
Shulman, L, Dr	800
Shulman, S R W	1,802
Shumaker Ranch Inc, C	1,000
Shunan Trucking, Vern	12,848
Shuster Contracting Ltd, R J	8,169
Shuster, D	1,956
Shuswap Auto Repair & Alignment Ltd	541
Shuswap Coin Laundry	899
Shuswap Cultural Committee	2,500
Shuswap Day Care Centre	11,792
Shuswap District Arts Council	5,588
Shuswap Electronics Ltd	960
Shuswap Farm Equipment	710
Shuswap Flight Centre Ltd	5,113
Shuswap Homemakers Service	340,613
Shuswap Indian Rodeo Assn	4,000
Shuswap Inland Contractors Ltd	5,635
Shuswap Lake Estates Ltd	1,520
Shuswap Lake General Hospital	4,628,322
Shuswap Lake Motel & Resort	700
Shuswap Lakes T V Society	81,425
Shuswap Leisure Land Ltd	1,720
Shuswap Marina Ltd	1,697
Shuswap Medical Group	2,722
Shuswap Okanagan Dairy Industries Co-operative Assn	88,998
Shuswap Optical Ltd	8,205
Shuswap Pharmacy Ltd	53,125
Shuswap Plumbing & Heating Ltd	825
Shuswap River Fire Protection District	7,500
Shuswap River Ranch	941
Shuswap Sand & Gravel	5,385
Shuswap School District 89	19,543,864
Shuswap Sheltered Workshop	5,088
Shuswap Sisters & Brothers	3,500
Shuswap Theatre	1,500
Shuswap Truck Parts	506
Shuswap Trucking	2,065
Shuswap Truss & Mfg Ltd	1,481
Shuswap Woodcutter Ltd & Royal Bank Of Canada	3,805
Shuswap Youth Centre Assn	154,823
Shutter Shack	2,025
Sia, C	21,183
Sibson-Mclaren Service Ltd	762
Sicamous & District Chamber Of Commerce	3,198
Sicamous Esso Service	614
Sicamous Waterworks District	59,065
Siddall & Cochrane	14,283
Siddall Dennis Warner	8,690
Siddals, I D	1,914
Siddon, T	4,950
Sideland Canada Ltd	8,138
Sidhu Berry Farm Ltd	544
Sidhu Transport, Jim	609
Sidhu, R S	900
Sidley Ranch	940
Sidney & North Saanich Chamber Of Commerce	1,250
Sidney Aircraft Repair Ltd	9,916
Sidney Art Ltd	916
Sidney Freight Ltd	13,862
Sidney Hardware (1977) Ltd	2,346
Sidney Movers & Storage Ltd	6,773
Sidney Personal Care Home Ltd	373,579
Sidney Pharmacy Ltd	472,891
Sidney Propeller & Marine Power Ltd	841
Sidney Review	740
Sidney Sheet Metal Works Ltd	991
Sidney Super Foods	810
Sidney Surf N Scuba	2,097
Sids Backhoe & Truck Service	5,943
Sids Construction Ltd	27,216
Siegal, M G	13,080
Sieglin Enterprises Inc	1,900
Siemens & Co	628
Siemens & Sons Ltd, J	36,305
Siemens Electric Ltd	1,096
Siemens Farms Ltd	1,786
Siemens, G G	2,268
Siemens, L A	653
Siempelkamp, W	1,520
Sierachesky, N	6,898
Sierra Air Services Ltd	852
Sierra Investments Ltd	683
Siesta Motel	1,824
Sievewright, H	10,647
Sigalet Bros (Auto) Ltd	11,769
Sigalet Magsire	2,210
Sigalet, J D	1,730
Sigalet, M A	1,440
Sight & Sound	910
Sigma Chemical Co Inc	4,925
Sigma Data Systems Ltd	8,931
Sigma Engineering Ltd	33,640
Sigma Instruments (Canada) Ltd	1,304
Sigma Steel & Engineering Ltd	8,487
Sigma Surveys	8,350
Sign Shop, The	1,965
Sign-O-Lite Plastics Ltd	3,553
Signalta Resources Ltd	25,964
Signode Canada Ltd	2,633
Signode Fasteners Ltd	1,947
Sigurdson, W F, Dr	47,078
Sigurgeirson, W J	3,030
Sihlis, J A	10,868
Sikanni Building Supplies Ltd	1,929
Sikanni Oilfield Construction Ltd	27,380
Sikka, O	611
Sikorski, J	500
Sil Industries Ltd	793
Silcox, R A, Dr	2,354
Silhouette Shop	6,829
Silk Questo Creative Design & Writing	50,492
Sills, B	571
Siltech Reforestation Ltd	138,902
Silva Bay Resort Ltd	1,408
Silva Services Ltd	9,040
Silva Stores, J	1,054
Silvacool Co	882
Silveira Construction, J	15,145
Silver Bridge Inn Ltd	2,225
Silver City Tire Ltd	1,984
Silver City Trap Club	14,866
Silver Creek Industries	1,400
Silver Eagle Timber Co Ltd	1,357
Silver Grizzly Timber Co Ltd	17,473
Silver Harbour Manor Society	114,457
Silver Hotel & Rooms	11,015
Silver King Transmission & Auto Repair	773
Silver Rill Farm	1,465
Silver Shack	560
Silver Springs Ventures Ltd	600
Silver Star Slaughterhouse	2,705
Silver Star Sports Ltd	11,415
Silver Threads Service	203,094
Silver Tip Development Ltd	14,400
Silver, A D	2,034
Silver, D	618
Silverbear Custom Log Haulers Ltd	525
Silvers Sports Centre	2,426
Silvertip Ranch	3,240
Silvertip Tire Service Ltd	19,696
Silverton Building Supplies	3,411
Silverton General Store & Building Supplies	4,518
Silverton Holdings	4,171
Silverton Transport Ltd	9,448
Silvertone, L E	832
Silvery Beach Resort	1,877
Silvey Distributing Ltd, H	1,210
Silvics Resources Ltd	5,863
Sim, M	71,319
Simaic, D J	6,204
Simalex Mfg Co Ltd	36,290
Simard, S & Dumont, J	5,834
Simard Trucking Ltd	4,741
Similkameen Agencies Ltd	7,371
Similkameen Crushing Ltd	35,191
Similkameen Farms Ltd	855
Similkameen Rodeo Club	4,000
Similkameen Secondary School	596

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Similkameen Spotlight	843
Simm Enterprises Ltd	1,221
Simmental Association Of B C	910
Simmonds & Sons Ltd, A C	1,471
Simmonds Precision Canada Ltd	9,140
Simmonds Pryke Leathley Wright & Paxton	44,927
Simmons Ltd	24,149
Simmons, E	14,497
Simmons, J	3,335
Simmons, R D	700
Simmons, T	619
Simmons, V J	1,000
Simms, J L	1,307
Simon Associates Inc, Jerry	1,789
Simon Fraser Community Homemakers Services Assn	935,916
Simon Fraser Inn	1,831
Simon Fraser Lodge	1,816,876
Simon Fraser Out Of School	13,215
Simon Fraser Sales Ltd	908
Simon Fraser Society For Mentally Handicapped People	1,728,717
Simon Fraser Union Board Of Health	2,310
Simon Fraser University	74,546,197
Simon Fraser University Swimming Team	11,160
Simon Fraser Village Day Care Society	41,017
Simon Weber & Co	926
Simone Manor	18,205
Simone Sales Ltd	2,763
Simons Advertising Ltd	74,858
Simons Family Care Home	4,750
Simons International Ltd, H A	15,153
Simons, J	2,000
Simons, S B	7,330
Simonsen, A	735
Simonsen, P C	3,498
Simplex International Ltd	324
Simplex International Time Equipment Co Ltd	6,712
Simplex Mfg Co	784
Simpson Air Ltd	24,302
Simpson Drapery & Awning Ltd	582
Simpson Hardware Ltd	638
Simpson Insurance Agencies Ltd	993
Simpson Power Products Ltd	58,200
Simpson Private Hospital	435,373
Simpson, D	4,402
Simpson, G	4,157
Simpson, G	1,800
Simpson, G R	2,986
Simpson, J	14,759
Simpson, J A D	2,814
Simpson, K	1,201
Simpson, K B	3,891
Simpsons Contract Division	20,365
Simpsons-Sears Ltd	213,600
Sims & Brooks	1,371
Sims, H	658
Sims, R	10,865
Sims, R M, Dr	4,743
Sims, V J	2,372
Simson-Maxwell	126,267
Simson, R C	282,490
Sincross Pharmacy	30,332
Sinclair & Valentine Co Of Canada Ltd	3,421
Sinclair Dotson Sales (1976) Ltd	669
Sinclair Dental Co Ltd	1,313
Sinclair Lodge	47,563
Sinclair Radio Laboratories Ltd	115,129
Sinclair Trucking Co Ltd	5,458
Sinclair Trucking, J R	510
Sinclair, C M	700
Sinclair, D	1,050
Sinclair, D S, Dr	982
Sinclair, G B	3,676
Sinclairs Link Hardware Ltd	2,541
Sinclar Enterprises Ltd	3,307
Sindle Logging, B	139,221
Singer, A & H	1,020
Singer Co Of Canada Ltd	754
Singer, T	2,263
Singh & Sons Trucking Ltd, G H	15,271
Singh, G S, Dr	3,218
Single Parent Resource Centre	3,420
Single, A	3,400
Singleton & Wyllie	37,707
Singo Restaurant	2,640
Sinker Mountain Transport	15,739
Sinnema, M H	1,379
Sinott, M	950
Sinnott & Simpson	19,483
Sinnott Stamp Stein & Lloyd	11,962
Sinopoli, D	5,925
Siny, T	1,514
Sir Charles Tupper Secondary School	1,183
Siray, J	587
Sirois, G	766
Sirett & Sauer	1,112
Sisko, H	1,702
Sisters Of Saint Ann	325,571
Sisters Of The Child Jesus	18,718
Sisu Investments Ltd	10,879
Sitka Enterprises	10,653
Sitka Falling Ltd	9,000
Sitka Inn	1,208
Siu, D W	40,901
Siva Rentals	209,776
Siverts Brockwell & Kirkbusch	12,402
Sivia Farms	1,713
Siwicky Contracting Co Ltd	32,364
Six Mile Lake Logging Ltd	6,809
Sjodin, S P	916
Ska-Lo-La Training Centre	950
Skafte, T	904
Skaha I D A Pharmacy	1,054
Skaha Lake Service	7,668
Skaha Sailing School Ltd	2,560
Skalnow Development Society	12,500
Skaley, M	1,300
Skalnow Society	7,648
Skands, E H	1,729
Skeena Engineering & Machinery Ltd	772
Skeels, A	2,930
Skeena Air Guides Ltd	3,340
Skeena Auto Metal Shop Ltd	4,689
Skeena Broadcasters Ltd	4,497
Skeena Cedar Kings	768
Skeena Color Lab (1980) Inc	943
Skeena Diesel Ltd	19,603
Skeena Mall	900
Skeena Motor Rewinding	3,491
Skeena Paving Ltd	36,958
Skeena Rent-A-Car	3,995
Skeena Residence 1	40,042
Skeena Residence 2	39,945
Skeena Salvage Ltd	17,145
Skeena Taxi Ltd	504
Skeena Telecomm Ltd	3,904
Skeena Terrace Tenants Assn	16,181
Skeena Union Board Of Health	1,329
Skeena Valley Golf & Country Club	2,802
Skeena-Queen Charlotte Regional Hospital District	89,357
Skerratt, N A	4,788
Skerry, S	750
Ski Odyssey-Sports World	1,609
Ski-Daddle Sports	1,098
Skibinski, S	4,290
Skidegate Band Council	10,450
Skidegate Inlet Construction Ltd	2,165
Skier, The	2,315
Skil Canada Ltd	3,290
Skillbeck Co, The	1,156
Skilles Tree Topping, Inc	50,270
Skillings, S	1,400
Skilton, P	6,945
Skimeister Slalom Poles	620
Skinner & Son Ltd, Thomas	5,314
Skinner, B	3,758
Skinner, M	3,650
Skipness Trucking, H	2,584
Skov, E	40,003
Skogstad, D W	3,376
Skrabek, P H, Dr	1,332
Skookum Handlogging	52,307
Skookum Industrial Supply	600
Skookum Ranches	4,250
Skookum Recreational Services	525
Skookum Reforestation Co-Operative Assn	22,215
Skookumchuck Service Centre Ltd	731
Skowkale Longhouse Committee	7,000
Skrypnyk, J	1,078
Skublak, M	2,548
Skwah Indian Band	17,500
Sky Hi Lodge	600
Sky Hook	10,704
Sky Ridge Esso	1,305
Sky-Hi Scaffolding Ltd	4,340
Skymaster Enterprises Ltd	3,057
Skye, E	880
Skyhigh Trampolines Ltd	775
Skyhook Operations Ltd	10,500
Skylight Manufacturers, The	14,428
Skyline Airport Hotel	1,538
Skyline Service Ltd	1,283
Skyline Sports	1,732
Skyline Sports Team & Institutional Sales	7,183
Skyline Steel Industries Ltd	10,397
Skyline Travel Service	512
Skyway Air Services Ltd	63,548
Skyway Distributors Ltd	1,015
Skyway Esso Radiator Service	641
Skyway Truck & Trailer Ltd	14,772
Slade & Stewart Ltd	642,142
Slaney & Co Ltd, F F	112,968
Slater Electric	1,032
Slater Trucking, D	9,676
Slater, C	517
Slaton Contracting	15,836
Slaton Enterprises Ltd	2,697
Slazengers Canada	1,237
Sleepco Mfg Ltd	3,818
Sleepy Hollow Motel	1,677
Slegg Lumber Ltd	2,651
Sleigh, A D, Dr	63,710
Slemon, S	7,214
Slip Tube Greenhouses Inc	24,238
Sloan, G B	1,103
Sloan, J	2,425
Sloan, W A	893
Sloat, F F	3,982
Slocan Community Hospital	1,114,977
Slocan Forest Products Ltd	13,028
Slocan Glass Inc	3,577
Slocan Lake Gallery Society	655
Slocan Lake Golf Club	26,173
Slocan Lake Hardware	1,333
Slocan Park Community Hall Society	1,790
Slocan Park Snack Bar	2,980
Slocan Valley Chamber Of Commerce	1,606
Slocan Valley Community Arts Council	1,033
Slocan Valley Planer Mills & Lumber Co	2,785
Slope Indicator Co	5,499
Slough Products	4,982
Slumber Lodge Motels	4,616
Slusar, V	5,595
Slyter Logging Ltd	5,000
Slyth, P A	1,367
Small & Associates, Andy	1,230
Smaill & Van Steinburg	5,928
Small World Daycare	7,422
Small, G	3,443
Smallenberg, G A	607
Smallwood, J	676
Smart (West) Ltd, Alexander D	1,883
[illegible] Welding & Industrial Supplies Ltd	984
Smedmor, A H	2,100
Smee, G	8,045
Smekal, D F, Dr	18,336
Smiers Esso Service	742
Smiechowski, Z Z	1,550
Smillie, M	994
Smilsky, P	3,025
Smit & Sons Diamond Products Ltd, J K	42,431
Smit Dairy Farm	1,421
Smith & Associates Ltd, D W	7,740
Smith & Bank Of Montreal, P	2,299
Smith, J & Lauder, E	3,758
Smith & Jones Automotive Ltd	552
Smith & Nephew Inc	57,456
Smith & Son Diamond Products Ltd, J K	7,400
Smith & Sons Ltd, E D	6,139
Smith Bros Foundry & Machine Works Ltd	7,318
Smith Chevrolet Oldsmobile	1,598
Smith Contracting Ltd, R	14,012
Smith Forest Products Ltd, Gilbert	22,280
Smith Hardware Ltd	565
Smith Hutchison & Gow	23,620
Smith Hygiene Ltd	4,088
Smith Inc, Daniel	575
Smith Industries Ltd	1,470
Smith International Consulting Associates Ltd	2,000
Smith Irwin & Conley Ltd	2,937
Smith Kline & French Canada Ltd	39,680
Smith Logging, Roy	14,276
Smith Ltd, D W	798
Smith Ltd, Syd	99,110
Smith Marine Products	1,342

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Smith Packaging Ltd	3,315
Smith Paper Ltd	2,572
Smith Sanders Ltd	12,205
Smith Sanitation Supply Ltd, C	927
Smith Transfer Ltd	5,638
Smith Trucking Ltd, Mike	1,719
Smith Trucking, C A	47,391
Smith Trucking, Dave	26,128
Smith Trucking, K	7,955
Smith Trucking, L D	6,890
Smith Trucking, Trevor	3,321
Smith U-Drive (Kamloops) Ltd, Syd	274,197
Smith Watson Textiles Ltd	6,175
Smith Weisbeck & Associates B C Ltd	1,400
Smith-Barregar Ltd	42,869
Smith-Mowatt, J	700
Smith-Root Inc	4,063
Smith-Shannon, S	700
Smith, A	1,670
Smith, B	60,394
Smith, B	3,422
Smith, B W	13,220
Smith, C	18,360
Smith, C C, Dr	8,406
Smith, C	5,271
Smith, D	2,859
Smith, D	548
Smith, D A	1,045
Smith, D F, Dr	1,434
Smith, D P, Dr	21,205
Smith, D R	23,859
Smith, E	2,240
Smith, E E	2,017
Smith, F	576
Smith, F	4,400
Smith, F H	3,530
Smith, G	551
Smith, G D, Dr	20,791
Smith, G P H	11,424
Smith, H	10,636
Smith, H	49,874
Smith, H G, Dr	3,040
Smith, J	10,017
Smith, J	15,636
Smith, J	1,050
Smith, J C	2,231
Smith, J E	11,652
Smith, J W	6,575
Smith, K	998
Smith, K M, Dr	867
Smith, L	6,564
Smith, L	4,418
Smith, L	2,015
Smith, L M	1,329
Smith, L M	700
Smith, L W	697
Smith, M	5,243
Smith, M	3,148
Smith, M	3,450
Smith, M	4,804
Smith, M	700
Smith, M H	1,282
Smith, M J, Dr	5,000
Smith, M N	1,867
Smith, M N J	1,800
Smith, M T	1,974
Smith, N	3,998
Smith, P A	8,594
Smith, R	5,938
Smith, R	1,580
Smith, R	992
Smith, R	504
Smith, R C	925
Smith, R G	550
Smith, S	6,869
Smith, T	2,500
Smith, W	2,682
Smith, W	2,988
Smith, W J	1,616
Smithhower, M	4,080
Smithers & District Chamber Of Commerce	3,850
Smithers Air Service (1980) Ltd	65,829
Smithers Bus Depot	4,836
Smithers Bus Service Inc	6,892
Smithers Central B C Mine Society	4,050
Smithers Commercial Laundry Ltd	5,398
Smithers Community Law Centre Society	7,830
Smithers Community Services Assn	447,343
Smithers Day Care Centre	40,647
Smithers Electric Ltd	2,882

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Smithers Feed Store Ltd	1,529
Smithers Hardware Ltd	4,725
Smithers Homemaker Service Society	100,310
Smithers Indian Friendship Centre Society	10,378
Smithers Judo Club	2,369
Smithers Lumber Yard Ltd	17,894
Smithers Parts Ltd	16,593
Smithers Plumbing & Heating Ltd	3,576
Smithers Public Library Assn	9,974
Smithers Radiator Ltd	1,712
Smithers Receiving Home Society	79,434
Smithers School District 54	10,666,767
Smithers Second Hand & Pawn Shop	514
Smithers Secondary School	1,207
Smithers Super Service Ltd	11,504
Smithers Trampoline Club	632
Smithers Transport Ltd	59,108
Smithrite Disposal Ltd	18,148
Smitten, M	635
Smitton, F A	1,500
Smittys Pancake Houses Ltd	15,895
Smittys Portable Welding	2,544
Smittys Towing & Barges	530
Smittys Trailer Hauling	12,915
Smoine Farms, R & J	640
Smulders, S A, Dr	715
Smyth Enterprises Ltd, Chris	560
Smythe, B & L	15,856
Smythe Mcmahon Inc	1,060
Smythe, G A	982
Smythies & Associates, C O	33,908
Snackery Foods Ltd	958
Snake Hill Day Care Society	25,602
Snap-On Tools Of Canada Ltd	21,722
Snappy Service Cartage Ltd	14,845
Snell Enterprises Ltd, A R	40,562
Snell, A R	1,344
Snider, D I	1,386
Snider, J I	5,301
Snider, M A	699
Sniders Electronics	2,300
Snip & Stitch Fabrics Ltd	1,776
Sno Birds Lifts Society	16,080
Sno-Blo Ventures Ltd	6,278
Snoball Rentals Ltd	1,405
Snook, D & Dixon, R	2,120
Snook, G T	2,942
Snook, S	2,000
Snoopy Day Care	18,094
Snow Mountain Chalet Ltd	2,022
Snow Research Associates	575
Snow Valley Figure Skating Club	727
Snow Valley Golf	1,405
Snow White Cleaning Centre	16,078
Snoway Services Ltd	1,726
Snowsell Jennens & Carter	825
Snowsell, R F, Dr	1,305
Snowshoe Lake Contracting Ltd	603
Snuffys & Leighs Towing	627
Sny-Cal Holdings Ltd	1,097
Snyder, L	8,816
Sobotka Ranch	560
Society For Canadian Women In Science & Technology	5,150
Society For Nutrition Education	527
Society For Prevention Of Cruelty To Animals	40,018
Society For The Promotion Of Environmental Conservation	10,000
Society Of American Foresters	1,715
Society Of Engineering Technologists Of The Province Of BC, The	810
Society Of Plastics Industries	1,603
Soda Creek Indian Band	21,840
Sodbuster Trucking Enterprises Ltd	2,174
Sofer Mini Golf	1,810
Soet, M	4,926
Software Research Corp	28,364
Software Store, The	2,274
Softwood Reforestation	140,407
Sointula Co-Operative Store Assn	892
Sokol, D	57,875
Sokol, D B	5,080
Sokolowski, T	7,530
Sokolak, J	8,624
Sol Luna Garments Inc	1,365
Sol-Way Solar Engineering Ltd	5,966
Solace Energy Centres Inc	25,110
Solar Applications & Research Ltd	54,363
Solar Metal Industries Ltd	4,096
Solarsystems Industries Ltd	5,062

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Solberg, C B	16,620
Soles Associates, M M	41,535
Soles Lumber, Partick	2,862
Soles, D	2,012
Soles, F	4,960
Soligo Koide & John	1,575
Sollner, R	1,000
Sollows, T	9,540
Solmer Orchards Ltd, T L	568
Soloman, M	700
Solomon, H	880
Solomon, N	4,112
Solomon, N	756
Solonas, V M	700
Solowoniuk, J	840
Somass Auto Court & Motel	678
Somass Building Services Ltd	540
Somass Drug Store Ltd	76,104
Somass Hotel	1,211
Somenos Holdings Ltd	2,516
Somers, D	49,727
Somers, G L F	172,429
Somersby Woodworkers Ltd	5,538
Somerset Excavating 1981 Ltd	7,261
Somerset Inn	1,972
Somerset Landscaping Ltd	1,299
Somerville Ltd, Wm P	1,461
Somerville, P	8,656
Somerville, R A	5,124
Somjen, G	935
Sommer, J A	900
Sommerfeld, A	2,197
Sommerville, L	2,700
Sones, R B	1,600
Song, N	1,776
Songhees Recreation Assn	1,200
Sonic Automotive	3,497
Sonic Machine Shop	2,273
Sonnys Excavating Ltd	772,439
Sono Nis Press	10,750
Sonoco Ltd	1,713
Sonoda, M, Dr	42,588
Sons Logging Ltd, N A	7,656
Sons Of Norway	17,586
Sons Of Norway Ski Touring Club	36,139
Sons Of Scotland	4,794
Sony Of Canada Ltd	175,731
Soo Logging Co Ltd	3,653
Soo, R	622
Sooke Backhoe Service	31,571
Sooke Day Care Centre	31,602
Sooke Elderly Citizens Housing Society	95,350
Sooke Fire Protection District	104,368
Sooke Highlanders Pipe Band Assn	4,390
Sooke Home Improvement Centre Ltd	1,661
Sooke Pre School	1,144
Sooke Region Historical Society	2,380
Sooke Region Museum	4,500
Sooke School District 62	23,692,413
Sooke Soy Foods Ltd	8,240
Sooke T V & Radio Service	763
Sooke-Jordan River Chamber Of Commerce	3,320
Sookinchune 4-H Beef Club	1,100
Soon, F	14,822
Soon, R	1,050
Soon, S T, Dr	992
Sooter Portrait Studios	1,452
Sopel, J	1,526
Sophisticat Unisex Hair Co	2,820
Sorensen, E & MacDonald, W S	16,033
Sorensen Crane Rentals Ltd	2,893
Sorensen Leisure World	1,159
Sorensen, H	513
Sorensen, S	1,934
Sorensens Appliance & Refrigeration Service	625
Sorensens Fast Foods Inc	3,980
Sorensen Welding & Contracting	720
Sorokin Machine Works	767
Soroptimist International Of N & W Vancouver	3,578
Soroptimist International-Kamloops	2,989
Sorrento Excavating Ltd	990
Sorrento General Store	2,096
Sotheby Parke Bernet Inc	622
Sotiris, A M	7,032
Soucie Construction Ltd	23,871
Souksoff, C	2,389
Source Enterprises Ltd	1,350
South Arm United Church	18,295
South Bend Transmissions Ltd	2,289

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South Burnaby Drugs	212,082
South Burnaby Mens Club	11,128
South Cariboo Animal Hospital	1,408
South Cariboo Area Council	8,480
South Cariboo Arts Counicl	1,760
South Cariboo Community Day Care Centre	15,612
South Cariboo Community Resource Board	7,722
South Cariboo Flagging Service	50,460
South Cariboo Historical Society	2,403
South Cariboo Homemakers Service Assn	382,889
South Cariboo School District 30	6,844,611
South Central Union Board Of Health	1,670
South Coast Ford Sales Ltd	3,410
South Country Housing Project Society	90,103
South Doane Service	3,057
South Delta Glass Co Ltd	795
South Delta Motors Ltd	5,554
South East Kelowna Irrigation District	75,093
South Hazelton Waterworks District	2,700
South Hill Child Care Society	56,372
South Kamloops Stockmens Assn	4,300
South Okanagan Alcohol Counselling Service	103,422
South Okanagan Business Electronics Ltd	607
South Okanagan Childrens Service Society	687,040
South Okanagan Civil Liberties Society	23,443
South Okanagan General Hospital	3,646,455
South Okanagan Homemakers Society	420,675
South Okanagan Long Term Care Society	256,870
South Okanagan Real Estate Board	816
South Okanagan Roofing Siding Insulation Ltd	1,590
South Okanagan-Similkameen Union Board Of Health	1,534
South Peace Art Society	2,330
South Peace Cerebral Palsy Society	127,533
South Peace Commerce Inc	10,000
South Peace Community Arts Council	2,835
South Peace Community Resources Society	354,818
South Peace Electric Ltd	511
South Peace Historical Society	5,278
South Peace Senior Citizens	178,742
South Peace Society For The Development Of The Handicapped	26,068
South Peace Youth Resources Society	73,211
South Poplar Lumber & Supplies	1,675
South Quadra Fire Protection District	22,000
South Rutland Elementary School	805
South Shore Motel	998
South Similkameen Museum	1,433
South Slope Family Ymca	22,300
South Thompson Community Services	12,767
South Vancouver Adult Day Care	108,991
South Vancouver Island Association For Children With Learning Disabilities	1,813
South Vancouver Neighbourhood House	225,250
South West Electric Ltd	4,300
South-Side Drugs	79,922
Southern Building Reports	900
Southern Communications Ltd	7,372
Southern Fairway Printing Ltd	36,765
Southernaire Guest House	158,298
Southbank Construction	18,396
Southerby Productions Inc	706
Southern Alberta Institute Of Technology	1,306
Southern Frontier Air Transport Ltd	19,710
Southern Glass Ltd	10,145
Southern Interior Express	3,500
Southern Interior Holdings Ltd	5,042
Southern Interior Truck Electric	610
Southern Okanagan Association For The Mentally Handicapped	2,192
Southern Okanagan Lands Irrigation District	12,000
Southern Okanagan School District 14	7,277,885
Southern Okanagan Sportsmens Assn	5,000
Southex Exhibitions	2,450
Southgate Automotive Ltd	2,096
Southgate Firestone Tire Centre	1,420
Southgate Vacuum Sales & Service	301
Southill Farms Ltd	878
Southill Day Care	16,041
Southill Farm	616
Southill/Crestline Day Care Society	5,880
Southills Day Care Centre	7,704
Southin Seas Diving Ltd	775
Southin, M F	1,402
Southlands After School Day Care Society	856
Southpines Private Hospital Ltd	497,223
Southport Enterprises Inc	3,080
Southshore Daycare Center	18,655
Southside Builders Mart Ltd	857
Southside Datsun Ltd	1,016
Southside Food Mart	9,914
Southside Gulf Service	651
Southside Parts & Industrial Supplies Ltd	584
Southwell Controls Ltd	753
Southwestern B C Tourist Assn	134,163
Southwestern Drug	37,635
Southwick Holdings Ltd, D	145,949
Southwick, D	4,603
Southwind Equipment	519
Souvenir Canada	582
Soychuk Contracting, W A	48,320
Soyland, R	8,886
Spa Motel & Gift Shop	1,340
Spacey, W K, Dr	2,403
Spae-Naur Inc	3,844
Spaetgens, W	2,283
Spagnols Queensborough Store	665
Spagnuolo, T	550
Spahomin Cattle Co Ltd	2,160
Spahomin Rodeo Club	12,975
Spalding Canada	2,070
Spalding Sanitary Service	825
Spalgen Motors	3,412
Spall Building Materials Ltd	669
Spallumcheen Indian Band	65,300
Spalton & Co, Dick	4,928
Spanden Holdings Ltd	2,440
Spanners Mens Wear Ltd	916
Spanier, G	2,125
Spar Marine Manufacturing Ltd	1,964
Sparc Association Of B C	10,405
Spare Rib Restaurant	3,318
Spare Time Clubhouse	5,576
Spare Time Fun Centre	51,109
Spare Time Fun Time Society	2,545
Spare Time Ii	20,961
Spark & Associates, J G	9,875
Sparks & Co Ltd, R J	2,279
Sparks Motors (1980) Ltd	9,781
Sparkys Sport Shop (1974) Ltd	1,591
Sparlings Sporting Goods (1977) Ltd	18,465
Sparmac Timber Ltd	2,506
Sparrow, S K	700
Sparrow, W J	698
Sparwood Childrens Centre	4,154
Sparwood Decorating Service Ltd	998
Sparwood District Park & Recreation Commission	850
Sparwood General Hospital	1,329,247
Sparwood Husky Service	1,620
Sparwood Public Library Assn	9,396
Sparwood Secondary School	1,564
Sparwood-Elkford Homemakers Service Assn	187,192
Spatsizi Association For Biological Research	11,150
Spear & Jackson (Canada) Ltd	2,847
Spearman, P & Meyle, K	18,725
Spears Sales & Service Ltd	4,826
Special Drivelines Ltd	1,878
Special Interest Publications	2,758
Special Libraries Assn	544
Special Libraries Cataloguing Inc	21,449
Special Services Society	84,761
Specialized Engine Services Ltd	1,160
Specialized Industrial Rebuilders Ltd	2,570
Specialty Guns Ltd	1,946
Specialty Motor Cars (1970) Ltd	1,040
Specialty Rec Sport	1,208
Specific Instruments Ltd	636
Speck, G C	700
Specter, N	669
Spectra Sales Ltd	352
Spectralite 70 Ltd	22,425
Spectramedia Associates	3,031
Spectrum Communications Ltd	977
Spectrum Films	5,492
Spectrum Landscaping & Irrigation	1,505
Spectrum Optics Ltd	7,188
Spee-Dee Printers Ltd	14,817
Speech & Language Assessment & Treatment Programme	2,153
Speed & Stans Safety Center Ltd	4,427
Speed Klean Laundry Ltd	1,635
Speed Queen Cleaning Centre	1,614
Speedway Auto Parts	1,396
Speedway Salvage Ltd	664
Speedway Service & Garage Ltd	7,063
Speedy Brake Centres	928
Speedy Muffler King	3,765
Speerbrecker Contracting Ltd	7,027
Speers Construction Co Ltd	172,535
Speirs, H R, Dr	6,876
Spekam Florist	1,080
Spence, L	900
Spence, R	700
Spencer Trucking, Ben C	2,200
Spencer-Dickie Drugs Ltd	199,677
Spencer-Lemaire Industries Ltd	7,095
Spencer-Mclean Projects Corp	1,348
Spencer, B A	7,121
Spencer, M E	16,335
Spencer, R V	557
Spencers Stores Ltd	2,338
Spences Bridge Waterworks District	5,500
Sperlich, P	1,468
Sperry	4,687
Sperry Flight Systems	4,324
Sperry Marine Systems	1,473
Spetifore Trucking Ltd, D	10,890
Spetifore Trucking Ltd, M	8,297
Spice Hair Design	1,344
Spider Staging Ltd	12,894
Spiers, R W	2,811
Spilbury Communications Ltd	3,249
Spilker Bridgeman	8,127
Spiller, G W, Dr	7,579
Spillett, F M	1,206
Spillimacheen Trading Co Ltd	1,208
Spincraft Manufacturing Corp	1,500
Spinners Sports	735
Spinrite Yarns & Dyers Ltd	1,984
Spir-L-Ok Industries Canada Ltd	596,117
Spiz, P C	1,550
Spiral Contracting Ltd	722
Spiroll Kipp Kelly Ltd	575
Splash N Dash Car Wash	1,063
Spoke, M	1,068
Sponagle Heating Ltd	545
Spools Lumber & Building Supply Ltd	4,970
Spooner, H W	600
Spooner, R J	920
Sport B C	519,711
Sport Medicine Council Of B C	81,600
Sporting Club Of Penticton	1,604
Sports Chalet, The	1,261
Sportsman Four Wheel Drive Centre Ltd	6,848
Sportsman Restaurant	525
Sportsmans Cafe Ltd	1,674
Sportsmans Ford & Mercury Sales	4,097
Sportsmans Supplies (1979) Ltd	688
Spotlight Publishing Co Ltd, The	989
Spowart, R C, Dr	680
Spragg, B	21,104
Sprague, J	3,657
Spratt & Associates Inc, P J	7,500
Spring Aviation	877
Spring Bend Farms Ltd	1,000
Spring Creek Cattle Co Ltd	700
Spring Crest Custom Draperies Ltd	1,638
Spring Lake Youth Ranch, The	85,638
Springer Creek Enterprises	24,014
Springer-Verlag New York Inc	944
Springfield Cattle Co Inc	900
Springfield Enterprises Ltd	10,057
Springfield Funeral Home Ltd	907
Springmans Aligament Brake & Muffler	2,190
Springmans Auto Body	6,315
Springridge Cultural Society	22,000
Springridge Early Childhood Centre	25,555
Springtime Holdings	2,112
Springwater Lodge	3,316
Sprint Instant Printing Ltd	1,297
Sproule Nunn Allin & Mullen	1,715
Sproule, W R, Dr	3,495
Spruce Capital Foods	17,281
Spruce Capital Radio Assn	26,520
Spruce City Hydraulics Ltd	2,838
Spruce City Sanitary Service Ltd	2,641
Spruce City Wildlife Assn	3,651
Spruce Optical Co	5,228

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Spruce Valley Contracting Ltd	29,910
Spruce Water Contracting	47,249
Spruce-Up Cleaners Ltd	624
Spruce, C	581
Spruceland Cameras (1980) Ltd	4,393
Spruceland K O A	1,418
Spruceland Service	893
Spry, J A	705
Spuds Custom Upholstery	1,541
Squir Enterprises	1,463
Squamish & Howe Sound Districts Chamber Of Commerce	4,000
Squamish Air Services Ltd	5,227
Squamish Answering Services Ltd	1,994
Squamish Arts Council	1,590
Squamish Brake & Tune	2,119
Squamish Community Services Society	28,708
Squamish Folkfest Committee	750
Squamish Freightways Ltd	3,089
Squamish Funeral Chapel Ltd	6,367
Squamish General Hospital	1,349,236
Squamish Hotel Ltd	806
Squamish Indian Band Recreation Commission	3,966
Squamish Indian Band-Education Committee	10,000
Squamish Lillooet Regional Hospital District	33,092
Squamish Lions Club	4,740
Squamish Mills Ltd	10,550
Squamish O K Tire Store	1,147
Squamish Parent Participation Preschool	1,062
Squamish Plaza Motors Ltd	3,221
Squamish Propane Ltd	2,360
Squamish Public Library Assn	17,365
Squamish Security Services Ltd	10,303
Squamish Taxi	1,532
Squamish Valley Distributors Ltd	8,068
Squamish Valley Museum Society	1,408
Squamish Water Taxi	740
Square Deal Backhoe Ltd	6,588
Square M Excavating	3,394
Squiala Band Council	8,500
Squibb Canada Inc	103,816
Squire Motor Inn Ltd	4,834
Srochenski Trucking, F M	7,990
St Albans Daycare Centre	21,700
St Alice Hotel	1,601
St Andrews Care Home	8,362
St Andrews Personal Care Home	30,600
St Andrews Pre-School	673
St Andrews United Church	570
St Anne Daycare Centre	3,661
St Anns Academy Society	203,456
St Anthonys Clinic Pharmacy	136,462
St Anthonys Property & Management Ltd	700
St Barnabas Daycare Society	86,470
St Bartholomews Hospital	663,261
St Bernard Home	87,418
St Chads Home For Boys	78,981
St Christophers Montessori School	2,955
St Clair Cleaners	971
St Clair Hotel	2,405
St Claire, D E	6,400
St Crispins Villa	116,017
St Francis Xavier Day Care	3,119
St George Moving & Storage Ltd	6,663
St Georges Hospital	1,261,396
St Georges School	485,229
St Germain, J N, Dr	1,422
St Helens Hotel	8,460
St James Daycare	26,753
St James Home Help Service	730,619
St James Hotel	1,300
St James Social Service Society	702,885
St Jean, W	612
St John Ambulance	174,237
St John Hospital	2,011,194
St John Spring	963
St John The Apostle Parish	910
St John The Devine Day Care Centre	37,823
St John, D J, Dr	672
St Johns Church (Shaughnessy)	880
St Josephs General Hospital	10,462,888
St Josephs School	55,826
St Josephs School Board	5,600
St Judes Anglican Home	539,011
St Laurent, H	10,565
St Leonards Society	5,000
St Margarets School	64,832
St Marys Hospital	3,848,299
St Marys Prairie Grazing Assn	16,189
St Marys Student Residence	8,750
St Mathews Day Care Society	3,306
St Matthews Day Care	22,636
St Michaels Anglican Church Of Canada	3,143
St Michaels Centre Adult Day Care	1,948,557
St Michaels Church Day Care Centre	41,736
St Michaels School Reunion Planning Committee	4,736
St Michaels University School	265,679
St Michaels University School Society	66,420
St Patricks House	75,483
St Patricks Regional High School	1,260
St Pauls Hospital	38,444,239
St Peters Day Care Centre	57,661
St Regis Hotel	1,924
St Thomas More High School	449,908
St Vincent De Paul Society	14,332
St Vincent De Paul Store	1,828
St Vincents Arbutus Hospital	1,709,805
St Vincents Hospital	12,851,059
Stables Tryon & Associates	24,538
Stables, A	19,375
Stacey, A	711
Stacey, R	1,900
Stacey, R A	2,464
Stacey, R N	1,900
Stack, T H	21,739
Stackpole Books	586
Stacy Screen Print Ltd	8,034
Stadacona Travel	576
Stadium Enterprises Inc	4,048
Stadium Market	754
Stadt, E	1,078
Stafford Farms	783
Stafford Foods Ltd	63,595
Stag Delivery Ltd	553
Stag Timber	1,572
Stage North Theatre Society	2,000
Stagiman & Schulze Holdings Ltd	800
Stahlo Chief Canoe Club	2,000
Staines, R L, Dr	734
Stainsby, J & A	4,687
Stairs Management Consultant, S	1,087
Stairs, C	8,069
Stampede Tack Ltd	799
Stampeder Moving & Storage Ltd	15,357
Stampeder Service (1976) Ltd	975
Stan, H	891
Stanchem Ltd	6,023
Stanco Projects Ltd	44,654
Standard Aero International	2,042
Standard Aero Ltd	22,344
Standard Auto Glass	21,763
Standard Bus Contracting Ltd	9,852
Standard Furniture Co	1,370
Standard General Construction Ltd	1,536,597
Standard Medical Supply Ltd	765
Standard Tube Canada Ltd	34,742
Standards Council Of Canada	13,549
Standen, H	1,420
Standeen Ltd	2,016
Stanfield, R	3,674
Stanfields Ltd	58,264
Stang, E	13,514
Stange, F	23,980
Stange, J	28,323
Stanger, R H	996
Stanhope, K	1,100
Stanier, M	705
Stankovic, Z	1,050
Stanley Associates Engineering Ltd	143,066
Stanley Drug Products Ltd	21,145
Stanley Equipment Ltd, C W	13,259
Stanley Humphries Secondary School	1,124
Stanley Marine Services	2,265
Stanmar Air Cooled Engines & Equipment	2,079
Stano Logging & Excavating	72,494
Stano Trailer Hauling	6,362
Stano Transmission Centre Ltd	9,231
Stanton, W J	6,829
Stanwood, M, Dr	777
Staples, S	5,880
Stapley Co, T C	8,380
Star Cleaners Ltd	1,101
Star Equipment Co Ltd	4,858
Star Messenger-Bush Couriers	6,865
Star Of The Sea Preschool	2,086
Star Of The West Books Ltd	1,380
Star Systems Inc	1,477
Star Transfer Ltd	11,255
Star Uniforms Inc	14,805
Star Wholesale Distributors Ltd	6,048
Starburst Drycleaners	802
Starburst Management Inc	1,838
Starburst Skating Centres	4,036
Stargazer Management Services Ltd	3,763
Stark Christian & Henderson	8,204
Stark, G	6,477
Stark, W	1,125
Starks Travel Service Ltd	1,249
Starks, J	18,939
Starling, D & T	600
Starling, D	701
Starling, K C	2,743
Starlite Motor Inn Ltd	2,294
Starlite Photo Studio	1,801
Staron Flight (1972) Ltd	8,250
Starr, M D	1,500
Starr, V	700
Stasuk Testing & Inspection Ltd	9,294
State Of Oregon	1,028
State Of Washington	861
Stathers Home & Building Center Ltd	1,407
Station Travel	2,780
Stationery Store, The	1,956
Status Of Women Action Group	39,010
Stauffer, I	4,092
Stave Falls Auto Wrecking Ltd	535
Stavroff, T & D	57,152
Steamex Carpet Cleaning Systems	629
Stearman Ltd, Jack	6,921
Stearns, F M	575
Stearns, O L	690
Stebanuk, A	20,303
Stebbings, B	1,320
Stedman, K	1,656
Stedmans	5,841
Steedman, J A, Dr	1,076
Steel Bros Canada Ltd	57,344
Steel Centre	1,670
Steel Fixture Manufacturing Co	866
Steele, J	600
Steele, P E	1,050
Steelguard Fence Ltd	13,784
Steelhead Industries Ltd	1,021
Steelhead Park Campsite	1,520
Steelplank Corp	8,659
Steenhoff Trucking Ltd	2,064
Steens Grader Service Ltd	2,536
Steeplejack Services Ltd	38,255
Steeples Veterinary Clinic	1,892
Steeples View Reading Centre	1,888
Steeves, P & Delong, D	1,590
Steeves Ltd, Thomas A	52,933
Steeves Trucking, R F	29,154
Stefanelli, J D, Dr	900
Stege Logging Ltd	25,594
Steidl Kambeitz Melnick Niedermayer & Donald	4,031
Stein, B M, Dr	509
Stein, C	11,869
Stein, G E	10,056
Steinberg & Co	23,799
Steinberg, D M	23,601
Steinberg, J	6,985
Steinebach, M	672
Steiner Bakery Ltd	670
Steiner Construction Ltd, L	157,174
Steiner, J A	1,080
Stelco Inc	8,782
Stellaquo Band	35,403
Stelmaschuk, C P, Dr	713
Stelmaschuk, W J	1,152
Stelter Farm	1,333
Stelyn Tire & Service Ltd	1,005
Stemdie Excavating, Marlow	69,690
Stenersen, E	3,839
Stenersen, S	17,119
Stenner, R T, Dr	558
Stenographic Services	20,398
Stent, F C	5,322
Step By Step Pre-School	10,000
Step By Step Special Needs	134,946
Stephen Lodge	113,884
Stephens Trucking, G	3,708
Stephens, A O	765
Stephens, C	2,954
Stephens, D	700
Stephens, D L	40,972
Stephens, G K	3,173
Stephens, J G L	950
Stephens, S	5,162

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Stephenson Smith Corp	10,859
Stephenson, G H, Dr	52,580
Stepp Farms	960
Stepping Stones	1,980
Stepping Stones & First Step Child Care	33,038
Steptoe & Son Co Ltd, G F	1,320
Sterimed	23,251
Sterling Crane	33,820
Sterling Forest Protection Services	1,545
Sterling Products	1,050
Sterling Wood & Associates	6,000
Sterling, R W	680
Stern & Co Ltd, C	1,400
Stern, E	2,243
Sterusinski, M	600
Stevens Construction, Fred	3,237
Stevens Excavating, Fred	2,043
Stevens Ltd, W L	19,104
Stevens Orchard, F A & F C	920
Stevens-Hepner Co Ltd	3,066
Stevens, D	781
Stevens, D	1,050
Stevens, E G	1,014
Stevens, E M, Dr	3,122
Stevens, H A	11,496
Stevens, S	700
Stevens, S T	700
Stevenson & Associates Ltd, W G	35,647
Stevenson & Co Ltd, James W	7,966
Stevenson Doell & Co	13,661
Stevenson-Moore, P	730
Stevenson, D	517
Stevenson, J H	900
Stevenson, L	2,984
Stevenson, M	870
Stevenson, S K	23,861
Stevenson, S R	810
Stevenson, T W	1,208
Stevenson, W G	16,250
Stevensons Shoe Clinic	725
Steves Cine Services Ltd	842
Stevested Machinery & Engineering Ltd	2,778
Steveston Chevron Marine	1,300
Steveston Community Society	9,736
Steveston Fluid Power Ltd	2,938
Steveston Judo Club	859
Steveston Marine & Hardware Ltd	1,387
Steveston Pharmacy Ltd	54,353
Steveston Veterinary Hospital Ltd	1,258
Steward Auto Body	541
Steward Farm, Wayne	1,155
Steward, D	1,040
Stewart, C & Tinline, B	3,200
Stewart & Co Ltd, Morgan	3,775
Stewart & Sons Contracting, L	6,315
Stewart & Stewart	788
Stewart Backhoe Ltd	31,216
Stewart Bros	1,579
Stewart Co, W J, The	5,332
Stewart Community Reading Centre	4,303
Stewart Concert Society	1,660
Stewart Construction Ltd, Grant	130,742
Stewart Consultants Ltd	1,720
Stewart Contracting, O T	28,628
Stewart Enterprises Ltd, K R	893
Stewart General Hospital	340,527
Stewart Historical Society	9,409
Stewart Oxygen Services	1,145
Stewart Saunders & Co	1,328
Stewart Supermarket	1,475
Stewart Trucking, L	2,128
Stewart Ward & Schlosser	39,601
Stewart-Elm Consulting Ltd	1,920
Stewart, A E	700
Stewart, B M	700
Stewart, D	4,694
Stewart, D J	700
Stewart, J	588
Stewart, J C	7,357
Stewart, J W	53,552
Stewart, J W	4,965
Stewart, L	10,037
Stewart, L P	17,509
Stewart, M	581
Stewart, M	911
Stewart, M D	700
Stewart, P	4,980
Stewart, R	573
Stewart, R H M	1,924
Stewart, T M	2,945
Stewarts Farm Ltd	1,140
Stich, J M, Dr	679
Stickley & Co Ltd, E L	1,167
Stidder, E F	8,426
Stiell, J A	6,590
Stikine School District 87	4,309,983
Stikine Tie & Lumber	5,067
Stikine Transportation Ltd	13,719
Stiles, W C	1,528
Still Waters Private Hospital	1,062,188
Still, R L, Dr	45,322
Stilling & Moss	46,337
Stillmeadow Farm	1,113
Stimson Optical Inc	4,172
Stirling, C & D	10,249
Stirling House	150,945
Stirling Ranches Ltd	10,801
Stirling, G	1,900
Stirling, M	2,321
Stirrat, R	1,141
Stobbart, N D	604
Stobbe, H P	1,801
Stockade Investments Ltd	891
Stockdale, M	3,971
Stocker Holdings Ltd	3,032
Stockers Security Storage Warehouse Ltd	12,284
Stockholm Cafe	2,383
Stockmens Inn	3,852
Stocks Camera Shop Ltd	1,761
Stockwell Logging, Jim	4,301
Stoffer, C	22,393
Stohl Drilling & Blasting Ltd, Glen	55,221
Stojanovic, V	17,239
Stoker Marine Distributors Ltd	763
Stokes Trucking Ltd, Sid	4,420
Stokes, J	804
Stokes, S	3,266
Stolisle Structures Inc	9,450
Stollco Industries Ltd	16,954
Stoller, M	10,525
Stoltz, K	2,851
Stoltz, P E	1,838
Stone (1974) Ltd, W F	1,076
Stone & Cox Ltd	580
Stone Bros Auto Body	1,218
Stone Graphics Inc	918
Stone Indian Band	15,312
Stone Ltd, S R	6,457
Stone Pony Pottery & Jewellry Ltd	950
Stone, D	6,383
Stoneman, D, Dr	503
Stoner & District Recreation Commission	4,270
Stoney Cedar Ltd	1,749
Stoney Creek Elders Cultural Society	4,177
Stoney Creek Elders School	624
Stoney Creek Indian Band	5,000
Stoney Creek Out Of School Care Centre	2,262
Stoney, R J	700
Stoneys Heating Ltd	1,022
Stoneys Restaurant	797
Storage (1971) Ltd	3,888
Stop & Shop	788
Storch Sails Ltd	768
Storm Records Centre	5,062
Storey Leathers Ltd	130,433
Storey, L L	2,469
Storey, R M	738
Storey, V J	613
Storeys Tools & Hardware Ltd	947
Storie Industries Ltd	760
Stork Craft Ltd	6,172
Stork Pumps	99,757
Storyland Trails	676
Stothers & Associates, R	884
Stoutenburg, E	2,450
Stovel, D C, Dr	1,990
Stovel, S	13,873
Stoveld, K	1,150
Stovell Trucking, Doug	2,918
Strachan, D	2,208
Strachan, I F	1,738
Strachan, W	7,328
Strain, J E	4,364
Straith & Co	4,608
Stralbiski, K M	730
Stramco Canada Systems Inc	732
Strand Cleaners Ltd	752
Strang, R M	740
Strange, L	4,118
Stratford, A	4,087
Stratford, L	3,257
Strathcona Adult Day Centre Society	94,862
Strathcona Cement Finishing Ltd	1,224
Strathcona Community Centre Assn	19,413
Strathcona Park Lodge Foundation	2,800
Strathcona Toyota	9,601
Strathcona Veterinary Clinic Ltd	696
Strathnaver Community Satellite Society	34,000
Straub, M	14,868
Strauch, C	3,050
Strauss Agencies Ltd	520
Strawberry Hill Housing Society	300,000
Strawberry Patch Day Care	4,933
Strayer, J, Dr	1,875
Strebchuk, A F	787
Streeper Contracting Ltd, B	50,444
Streeper Propane Ltd	5,482
Streeper Transport Ltd, D	10,282
Street, S & F	8,130
Street Construction Ltd, Gordon	15,445
Street, J	983
Streifel, D	9,700
Stretch & Sew Fabrics Centre	9,030
Stretton, C A	764
Stride Avenue Community School	668
Strider Express	2,334
Striegler Trucking, Ross	14,027
Stringer, C	26,000
Stringer, D W, Dr	56,028
Stringer, E	17,568
Strobel, L J	510
Stroke Association Of B C	80,000
Strom Bros Contracting Ltd	18,557
Strom, G	1,000
Stromberg-Stein, S S	2,408
Strong, E M & C R	2,200
Strong Cleaners Ltd	1,120
Strong Management Ltd	1,015
Strong Rehabilitation Centre, G F	9,767,696
Strong, G	1,880
Strong, M N	2,056
Strongitharm Currie & Co	4,175
Stronski, E	17,339
Stroshow & Sons Contracting Ltd	7,687
Structurlam Products Ltd	206,187
Stuart Lake & District Association For The Mentally Handicapped	2,716
Stuart Lake & District Association For The Mentally Handicapped & Nechako Association For The Handicapped	20,999
Stuart Lake Hospital	1,073,478
Stuart Nechako Community Services	61,245
Stuart Trembleur Band	111,350
Stuart-Takla Enterprises Ltd	2,166
Stuart, D	8,098
Stuart, H	3,126
Stuart, J A D	10,103
Stuarts Equipment Sales & Service (1981) Ltd	10,521
Stubberfield Funeral Home Ltd	2,505
Stubbs Poultry Ltd	1,500
Stubbs Auto Service	1,556
Stubbs Bobcat Service	1,908
Stubbs Cartographics, K	6,049
Stubbs, D R	3,360
Stuckey, S	875
Student Association Of The B C Institute Of Technology	1,908
Studio One	2,904
Studio 711 Visual Enterprises	11,040
Stuerzl, J	975
Stump, S	28,073
Stuntz Trucking, F	2,368
Sturdy Inc, Martha	666
Sturgeon, A & O	21,216
Sturgeon, A	4,061
Sturgeon, W	1,145
Sturko, D	22,561
Sturm, A	11,867
Sturzenegger, P & P	1,280
Stus Autowrecking & Towing	1,013
Stutt Trucking, F	11,109
Style Fabrics Ltd	830
Style-Rite Fashions	1,191
Style-Tone Cleaners Ltd	3,727
Styan, P	1,143
Styan Contracting Ltd, G E	13,837
Styrup Ranch	1,918
Sub Shop Restaurant	14,581
Subs N Shakes	1,229
Subway	9,632

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Suburban Motors Ltd	75,885
Success Realty Ltd	1,484
Sudden Graphics Ltd	47,076
Sudol Contracting Ltd	32,189
Suffredine & Co	1,833
Sugar Bear Daycare Ltd	48,113
Sugar Cane Rodeo Club	4,000
Sugden, H R	3,751
Suh, H S, Dr	14,790
Suhan Contractors Ltd	18,884
Sukunka Glass	6,413
Sulcs & Associates Ltd, P M	28,327
Sullivan Gradall Ltd, H	99,196
Sullivan Medic-Aids Corp	5,119
Sullivan Pontiac Buick Ltd	8,806
Sullivan, A	1,167
Sullivan, B M	2,169
Sullivan, R	636
Sultan Kassam Investments Ltd	2,433
Sumac Contracting	36,679
Sumac Ridge Estate Winery Ltd	13,462
Sumas Indian Band	37,500
Summer Bros Ventures Ltd	3,196
Summer Equipment Ltd	5,911
Summer Explorations	1,078
Summer Of 73 Daycare Centre Society	26,081
Summer Program 82	640
Summerfair Bakery (1980) Ltd	1,120
Summerfresh Farms Ltd	1,000
Summerhill Contracting Ltd	35,602
Summerhill Farms	1,590
Summerland Builders Mart Ltd	2,481
Summerland Chamber Of Commerce	8,676
Summerland Community Arts Council	935
Summerland Community Homemaker Service Society	203,846
Summerland Esso Service & Car Wash	2,067
Summerland General Hospital	1,319,930
Summerland Golf Society	1,320
Summerland Greenhouses	1,678
Summerland Pharmacy Ltd	187,440
Summerland Publishing Ltd	851
Summerland Rental Centre	1,250
Summerland School District 77	3,539,029
Summerland Sportsmens Assn, The	2,669
Summerland Sweets Ltd	1,544
Summerland Travel	4,311
Summers Automobile Body Service Ltd	756
Summers Creek Ranch Ltd	10,200
Summershade Farms Ltd	1,090
Summit Boosters Club	1,217
Summit Cedar Products Ltd	2,279
Summit Drapery Ltd	2,619
Summit Moving & Storage Ltd	5,277
Summit Reforestation Ltd	56,191
Summit Repair & Equipment	31,756
Summit Seekers Snowmobile Club	4,240
Summit Wood Preservers	1,817
Summoning & Paying Witnesses	711,615
Sumner, W C & J A	1,000
Sun Ah Hotel	4,190
Sun Auto Parts Ltd	5,072
Sun Dew Foods Ltd	9,096
Sun Glo Lumber Ltd	1,433
Sun N Surf Travel Ltd	1,402
Sun Seed Youth & Family Services Inc	91,046
Sun Signs Ltd	1,200
Sun Valley Auto Body Ltd	3,483
Sun Valley Golf	646
Sun Valley Office Equipment Ltd	783
Sun Valley Optical	1,856
Sun Valley Rest Home	368,167
Sun Valley Upholstery	595
Sun-Rype Products Ltd	2,878
Sunbeam Appliance Service Co	716
Sunbird Press Inc	1,580
Sunburst Florist Ltd	726
Sunco Plywood Inc	1,743
Suncoast Cedar	2,008
Suncraft Wall Prefabricators Ltd	8,796
Sundance Contracting	17,816
Sundance Daycare Center	46,050
Sundance Guest Ranch	1,237
Sundance Oil Canada Ltd	17,134
Sundance Trampolin Sales Ltd	537
Sunday News	1,548
Sunday News-North Shore News	1,370
Sunday, B	1,387
Sundial Travel Shop Ltd	1,529
Sundmark, V H	2,661
Sundown Marina	1,087
Sundstrom, T	5,833
Sundry Fire Suppresion Cost	416,345
Sundry Renumeration (non-employees)	
Ministry Of Agriculture	64,880
Ministry Of Attorney General	41,146
Ministry Of Consumer & Corporate Affairs	43,533
Ministry Of Education	253,519
Ministry Of Energy, Mines & Petroleum Resources	288,646
Ministry Of Enviroment	104,726
Ministry Of Finance	109,354
Ministry Of Forests	1,421,227
Ministry Of Health	93,866
Ministry Of Industry & Small Business Development	18,925
Ministry Of Provincial Secretary & Government Services	58,092
Sunflight Parasailing	711
Sunflower Daycare Centre	28,193
Sunland Subaru	13,126
Sunlight Optical	8,354
Sunnibend Fur Farms Ltd	910
Sunny Day Care	1,738
Sunny Day Investments Ltd	1,138
Sunny Grocery	37,888
Sunny Hill Hospital For Children	3,329,860
Sunny Marketing Inc	880
Sunny Mart Grocery	19,860
Sunny Park Elementary School	883
Sunny Valley Ranch	1,700
Sunnybank Home	277,967
Sunnybrae Bible Camp	4,500
Sunnybrae Community Assn	900
Sunnybrook Nursery	658
Sunnybrooke Enterprises Ltd	2,710
Sunnydale Golf Society	2,892
Sunnyside Daycare Centre	27,313
Sunnyside Guest Home	48,176
Sunrise Farms	8,735
Sunrise Hotel	5,298
Sunrise Mercury Sales Ltd	41,381
Sunrise Pipe & Supply	2,329
Sunrise Printing	1,007
Sunrise Rentals Inc	17,778
Sunrise Service Ltd	308
Sunsational Vacations Ltd	2,509
Sunset Cattle Co Ltd	2,740
Sunset Cove Trailer Park	1,160
Sunset Day Care Centre	47,746
Sunset Elementary School	1,000
Sunset Equipment & Rentals	5,445
Sunset Lodge	1,475,491
Sunset Pharmacy Ltd	243,085
Sunset Prairie Livestock Assn	9,307
Sunset Recreation Centre	1,070
Sunset Resthome	57,885
Sunset Seed Co Ltd	4,688
Sunset Senior Citizens Home	28,875
Sunset Square Development Co Ltd	2,192
Sunshine Auto Supply (1980) Ltd	1,344
Sunshine Bay Park Society	1,234
Sunshine Coast Arts Council	15,880
Sunshine Coast Community Resource Society	13,758
Sunshine Coast Community Services Society	711,679
Sunshine Coast Community Services Adult Day Care	57,465
Sunshine Coast Disposal Services Ltd	2,499
Sunshine Coast Regional District	2,111,964
Sunshine Coast Regional Hospital District	236,161
Sunshine Coast School District 46	10,786,773
Sunshine Day Care Ltd	22,200
Sunshine Daycare	1,367
Sunshine Disposal	1,531
Sunshine Drive Hostel	2,492
Sunshine Fruit Ltd	1,380
Sunshine G M	1,368
Sunshine Gift Shoppe	1,120
Sunshine Janitor Services	11,015
Sunshine Lodge	187,986
Sunshine Logging Ltd	14,496
Sunshine Motors Ltd	14,430
Sunshine Nursery School	1,977
Sunshine Optical (1982)	862
Sunshine Optique	690
Sunshine Theatre Co	3,164
Sunshine Theatre Society	24,080
Sunshine Tours & Transit Ltd	2,605
Sunshine Transport (1980) Ltd	4,725
Sunshine Valley Co-Operative Society	1,452
Sunshine Valley Improvement District	5,300
Sunshine Valley Little Peoples Centre	30,815
Sunshine Valley Little Peoples Place	7,102
Super A Foods	761
Super C Department Store	1,563
Super Cycle Service Ltd	654
Super Save Optician	6,051
Super Sport Mfg Ltd	1,241
Super Submarine	2,242
Super Tool & Equipment Rentals Ltd	3,411
Super Valu Stores Ltd	453,482
Superette Stores	558
Superior Auto Body	4,996
Superior Automatic Transmission	1,122
Superior Blasting	6,207
Superior Braid Ltd	788
Superior Business Machines (B C) Ltd	12,070
Superior Cleaning Service	3,950
Superior Electro Plating (1980) Ltd	1,676
Superior Emergency Equipment Ltd	1,957
Superior Muffler	2,089
Superior Printers Ltd	537
Superior Propane Ltd	10,390
Superior Radio Sales & Service Ltd	1,418
Superior Refrigeration Ltd	623
Superior Repro	12,847
Superior Safety Supplies Ltd	45,326
Superior Stamp & Stencil Co Ltd	6,378
Superior Steel Desk	101,326
Superior Welding Supplies	7,005
Superstar Athletic Footwear	1,326
Supreme Centre Building Supplies Ltd	1,789
Suraj Fashions & Gifts	3,440
Surdel Carpets	631
Surdell Taxi Ltd	6,169
Sure Crop Feeds Ltd	50,924
Sure Haul Transportation Ltd	45,632
Surefreeze Air Conditioning & Refrigeration	555
Surerus Ltd, L	95,936
Surette, R	1,000
Surf Lodge Ltd	1,855
Surfbird Management Ltd	1,220
Surfside Motors Ltd	2,102
Surfside Services Ltd	743
Surfwood Supply (1964) Ltd	65,138
Surgenor Sand & Gravel	7,054
Surgeson Enterprises Ltd	2,040
Surgical Supplies (B C) Ltd	119,733
Surina, B	54,709
Surplus Herbys	1,474
Surrette, M	19,838
Surrey & White Rock Community Homemakers Service Assn	1,628,737
Surrey Art Gallery	36,173
Surrey Association For Early Childhood Education	376,939
Surrey Association For The Mentally Retarded	614,028
Surrey Bottle Depot	2,160
Surrey Building Supplies (1973) Ltd	2,009
Surrey Bus Service Ltd	1,954
Surrey Chamber Of Commerce	9,148
Surrey Classics Mfg Ltd	15,482
Surrey Cleaning Services	3,605
Surrey Co-Operative Assn	177,270
Surrey Co-Ordinating Centre	403,451
Surrey Community Resource Society	241,853
Surrey Community Resources Centre	346,079
Surrey Credit Union	2,171
Surrey Datsun (1979) Ltd	3,095
Surrey Day Care Society	6,245
Surrey Dyking District	60,172
Surrey Emergency Shelter	109,436
Surrey Fluid Power Ltd	10,730
Surrey Free Methodist Church Nursery	650
Surrey Funeral Home Ltd	3,640
Surrey Graphics Ltd	1,286
Surrey Josephs Hair Design Ltd	896
Surrey Lake Fishing Resort	2,600
Surrey Leader, The	2,976
Surrey Memorial Hospital	31,654,917
Surrey Museum	1,566
Surrey Parks & Recreation Commission	746
Surrey Radiators	5,070
Surrey Rehabilitation Society	126,610
Surrey Rent-All Centre, The	2,193
Surrey Resource Centre Transport	29,934
Surrey School District 36	74,070,344
Surrey Sheet Metal	2,906
Surrey Social Credit Constituency Office	4,350

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Surrey Truck Sales & Service Ltd	1,637
Surrey-Delta Messenger	1,643
Surridge Ltd, F	3,929
Surrogate Hostess	549
Surveyer Nenniger & Chenevert Inc	50,221
Survival Education Assn	1,950
Susies Suitcase	600
Sussel, W H, Dr	1,719
Sussex Consultants Ltd	9,096
Sutcliffe, A R	8,311
Sutcliffe, D	840
Suter, J	42,713
Sutherland, B & G	44,689
Sutherland Hills Provincial Park Board	739
Sutherland Hills Rest Home Ltd	690,378
Sutherland Holdings Ltd, Doug	1,313
Sutherland, A	25,686
Sutherland, B	53,017
Sutherland, C R	664
Sutherland, D	700
Sutherland, E	1,900
Sutherland, G A	1,679
Sutherland, G R	1,315
Sutherland, R	859
Sutherland, W	9,685
Sutherland, W D, Dr	28,761
Sutton Braidwood	21,623
Sutton Contracting	1,020
Sutton Excavating Ltd	12,968
Sutton Trucking	21,476
Sutton, R	1,804
Sutton, R J	4,713
Suttons Contracting Ltd	926
Suttons Funeral Directors Ltd	14,243
Suzzara, A	25,756
Suzy Shier	530
Svends Repair	28,960
Swain & Co	14,096
Swan Backhoe Service	8,183
Swan Contracting Ltd	7,254
Swan Lake Ayrshire Farm	1,700
Swan Lake Contracting Ltd	16,304
Swan Lake Farms Ltd	1,258
Swan Lake-Christmas Hill Nature Centre Society	7,128
Swan Valley Lodge	321,653
Swan Wooster Engineering Co Ltd	310,888
Swan, B	793
Swanberg Bros Trucking Ltd	51,493
Swanie & Son Trucking	39,879
Swanney, J, Dr	1,602
Swansea Service Ltd	2,945
Swanson, W & R	5,801
Swanson Ltd, L & H	10,575
Swanson Lumber Co Ltd	34,048
Swanson Sheet Metal Ltd	5,058
Swanson Trucking Ltd	2,010
Swanson, D	3,000
Swanson, M	4,734
Swansons Ltd	10,792
Swartz Pipe Co Ltd	14,016
Swat Security Systems	9,076
Swedahl, E R	8,128
Swede Construction Ltd	16,292
Sweeney Enterprises Inc	7,180
Sweeney Hatter & Fahlman	40,775
Sweeney, R, Dr	683
Sweet Adelines Inc	24,254
Sweet Bloomers Flowers & Fantasies	1,824
Sweet Iron Fabrications Ltd	1,831
Sweetberry Farm	2,811
Sweetwater Ranches Ltd	1,008
Sweid & Co Ltd, J D	750
Swenson Farms Ltd, Paul	1,000
Swenson Holdings Ltd, Arthur	14,156
Swenson, C	5,643
Swerdfeger Productions, A L	1,613
Swetlikoff, G	790
Swift Adhesives	583
Swift Chemical Co	1,415
Swift Construction Ltd	1,011
Swift Creek Holdings Ltd	7,996
Swift Creek Logging	4,021
Swift Danco Doherty	2,000
Swift Dispatch Service Ltd	4,477
Swift Machine & Welding Ltd	5,116
Swift River Ranch Ltd	863
Swiftsure Industries Ltd	1,988
Swiftsure Towing Co Ltd	5,896
Swifty Thruway Mufflers	686
Swindells, R & M	8,389
Swing Stage Clima Inc	1,430
Swinton & Co	45,259
Switzer & Co, J C	11,235
Swoboda, L J	711
Sword Holdings Ltd	880
Swystun, W M	844
Sxoxomic School	1,500
Sydney Development Corp	3,960
Syfchuck Trucking Ltd, M	4,023
Sygnet Construction Co Ltd	82,560
Sylva Pest Management Ltd	10,500
Sylvan Vale Nursery Ltd	242,245
Sylvia Hotel	1,933
Symax Garment Co Ltd	35,105
Symington, R A	14,549
Symmetric Machining Ltd	1,260
Symonds, H	1,317
Symons Tire Service Ltd	19,953
Syndel Laboratories Ltd	4,667
Synflex Industries Inc	7,951
Synkoloid Co Of Canada, The	7,173
Synowski, C & Schumacher, B	99,612
Syntex Inc	6,427
Syntonistic Research Inc	12,876
Syrett, M	7,032
Syring, E	840
Syscon Services Inc	1,100
Systematic Firecontrol Co	630
Systemhouse Ltd	1,000
Systems Business Forms Ltd	1,819
Systems Equipment Ltd	2,959
Syva Diagnostiques Ltd	98,193
Szaka, N	2,345
Szakun, G	2,125
Szasz, K	10,464
Szoke, L	2,000
T & A Insurance Agency	1,135
T & B Automotive Ltd	568
T & B Trucking	11,841
T & C Brake Supply Ltd	5,727
T & G Contracting Ltd	959
T & J Service Ltd	1,137
T & M Rentals Ltd	2,651
T & M Trucking	2,287
T & R Contracting Ltd	44,187
T & R Motors Ltd	5,678
T & R Services Ltd	148,486
T & T Auto Parts Ltd	7,319
T & T Building Supplies Co Ltd	1,621
T & T Trucking Ltd	27,707
T & T Welding (1978) Ltd	1,91[illegible]
T A C E Communications	4,232
T C A Design Ltd	3,800
T C Distributors (1970) Ltd	2,058
T D Farms Ltd	1,380
T D K Enterprises	2,062
T D S Ltd	946
T D Sports	672
T H Autobody One Ltd	34,639
T Js Custom Auto Body	8,796
T Js Kiddies Korner	706
T K Coin Canteens (Nanaimo) Ltd	733
T K Greenhouses Ltd	1,480
T K S Developments Ltd	2,900
T L C Enterprises	15,100
T L C Health Services Inc	3,423,309
T L C Photocraft Ltd	1,504
T M Headline Centre Ltd	1,048
T N T Contractors Ltd	6,715
T N T Holdings	14,750
T N T Total Naval Technological Associates Inc	17,668
T P Systems Ltd	9,407
T R W Data Systems	1,184
T T C Design Group Inc	1,085
T V Ontario	95,092
T-Bar Contracting Ltd	1,857
Tab Engineering Corp	5,104
Tab Products Of Canada Ltd	27,561
Tabata, E C	1,000
Tabi International Inc	3,880
Tabor Home	642,182
Tabor Lake Logging Ltd	36,608
Tacogna, N, Dr	6,738
Tacfor Logging Ltd	599
Tachick Creek Ranch	640
Tackama Forest Products Ltd	2,768
Taco Stop, The	1,511
Tacoma Mountain Rescue Unit	1,711
Tad Electric	652
Tads Sporting Goods	1,361
Taft, D	643
Taft, M	4,750
Tahl Enterprises Ltd	768
Tahltan Band Council	42,966
Tahoe Industries Canada Ltd	2,940
Tahsis Chalet	1,104
Tahsis Co Ltd	87,787
Tahsis Hospital	430,905
Tai Resources Ltd	146,949
Taiga Management Ltd	16,761
Taiga Wood Products Ltd	7,851
Tailor Express	1,528
Tainsh, J M	3,726
Tait, B	13,300
Tait, E L	700
Tait, J E	7,755
Tait, L E	700
Tait, T	684
Taivainen, E J	6,040
Takahashi Motors Ltd, K	33,059
Takahashi, D N, Dr	3,546
Takahashi, E M	2,403
Take A Break Coffee Service Ltd	6,840
Takhar Mushroom Farm	1,000
Takhar Trucking Ltd	22,209
Taking Responsible Action For Children & Youth	10,000
Takla Forest Products Ltd	1,119
Takla Lake Band	15,000
Takla Logging Co Ltd	13,096
Takla Trading Post Ltd	2,187
Takom Holdings Ltd	7,200
Takoski, S	5,836
Taks Home Furnishers Ltd	1,636
Taku Air	6,341
Takumis Restaurant (1981) Ltd	914
Tal Van Machine Shop Ltd	5,275
Talaia Reforestation	1,507
Talbot & Associates Engineering Ltd	11,710
Talbot, R N	606
Talbot, T J	938
Talchako Lodge	1,080
Talisman Land Resource Consultants	68,324
Talisman Projects Inc	3,560
Talking Tree Forestry Contracting	50,979
Tall Totem Transport Ltd	37,841
Tally-Ho Town & Country Inn	5,881
Talmey, R C, Dr	621
Talon Books Ltd	11,910
Talpash, T	15,491
Talstra & Co	65,783
Talus Construction Ltd	64,506
Tamahnous Theatre Workshop Society	33,500
Tamarack Mall Ltd	1,535
Tamarack Pontiac Buick Ltd	8,351
Tamarack Rattan Ltd	2,423
Tamblyn Drugmart	189,259
Tamihi Industries	3,775
Tammys	5,188
Tammys Pacific Services Ltd	14,618
Tandem Services Ltd	1,072
Tandy Leather Co Ltd	637
Tandycrafts	5,037
Tang, S	1,200
Tanga Holdings Ltd	16,037
Tangee Ruth Daycare	704
Tanizul Timber Ltd	10,614
Tanner, B	700
Tannhauser, R	634
Tansi Indian Friendship Centre	3,900
Taphorn, A	3,421
Tapanen, M	6,240
Tapp Golf Sales, Bruce	840
Tapp, C	796
Tapp, P A	660
Tappenvale Farm Ltd	1,100
Tara Excavating, Ken	630
Tara Mfg Inc	15,000
Taranevich, E	3,330
Taranoff Natural Foods Ltd	680
Tardif Agencies Ltd	1,146
Tardif, P	3,259
Tarek Enterprises Ltd	9,499
Taretta Trucking Ltd, A	6,723
Target Auto Body (1981) Ltd	3,470
Target Ford Mercury Sales/Service Ltd	844
Target Printers Ltd	1,130
Target Products Ltd	162,320
Target Transport Services Ltd	7,130
Tarlington, C	10,782
Tarr Logging Ltd	27,093
Tarrant, L J	1,000
Tarrys Woodcraft Ltd	3,767
Tars Texaco Service	3,683

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Tarters Data Systems	2,213
Tasco Communications Inc	10,238
Tasco Supplies Ltd	36,917
Tasker, H K	764
Tasker, R	37,381
Tastie Treat	875
Tasu Elementary Junior Secondary School	512
Tatar, E	7,998
Tate Enterprises Ltd, A	1,160
Tate, E	1,300
Tatla Lake Grading	138,502
Tatlow Contracting	25,872
Tatlow Trucking	610
Tattersalls Heating & Burner Service Ltd	2,858
Tatrie, N C	6,387
Tatrie, W E	600
Taurus Fire & Safety Ltd	10,077
Taurus Oxygen Therapy	2,916
Tawa Enterprises Ltd	439,601
Tayco Paving Co Ltd	605,530
Taylor & Associates, J	4,810
Taylor & Fominoff	850
Taylor, L & G	6,250
Taylor Automotive Supplies Ltd	10,565
Taylor Aviation Ltd	1,542
Taylor Burdal & Dorchester	24,526
Taylor Bros Hardware (1974) Ltd	3,381
Taylor Chevrolet Oldsmobile	1,993
Taylor Contracting Ltd, J W	1,307
Taylor Excavating Ltd, D	6,317
Taylor Family Day Care	670
Taylor Insurance Agency, Clive	1,409
Taylor Manor	824,665
Taylor Motors Ltd, Ken	13,879
Taylor Newcomb & Ridgeway	18,713
Taylor Pearson & Carson (B C)	13,356
Taylor Services, Graham	860
Taylor Therapist Group Ltd	36,717
Taylor-Wilton Nelson Ltd	50,165
Taylor-Wilton Trail Ltd	1,732
Taylor, A	8,645
Taylor, B	1,249
Taylor, C	27,731
Taylor, C	3,550
Taylor, C F	3,300
Taylor, F	703
Taylor, G	1,951
Taylor, G	896
Taylor, G	4,326
Taylor, G	30,327
Taylor, H	627
Taylor, J	2,803
Taylor, J	22,422
Taylor, J A, Dr	14,076
Taylor, J M	1,485
Taylor, K	2,450
Taylor, K	2,344
Taylor, L J	3,167
Taylor, M	10,519
Taylor, M	849
Taylor, M C	585
Taylor, N	604
Taylor, N C	8,179
Taylor, O W	1,453
Taylor, R	17,970
Taylor, R	1,308
Taylor, R	700
Taylor, R E	1,456
Taylor, R L	7,014
Taylor, R W	1,285
Taylor, R W	17,000
Taylor, S	580
Taylor, W E	851
Taylor, W M	1,635
Taylormotive Service Ltd	713
Taylors Automotive Repairs	2,229
Taylors Garden Bay Store	2,153
Tea Kettle Inn	720
Teachers Store, The	1,571
Team BC Action Assn	39,600
Team Enterprises	2,709
Team Sales Ltd	618
Team Tube Ltd	9,083
Teamwood Traders Ltd	1,659
Teardrop Contracting	4,210
Teasdale, A	2,386
Teasdale, J M, Dr	576
Teather Co, Clifford	5,386
Tebbutt, L	1,856
Tecar Holdings Ltd	1,080
Tech Camera	1,449

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Tech Forest Consulting	57,011
Tech-Met Canada Ltd	6,721
Techline Copy Centre Ltd	3,496
Technical Marketing Associates Ltd	4,706
Technicon Canada Inc	29,259
Technilogic Systems Inc	14,716
Technique Hair Design	1,757
Technique Office Furniture Ltd	1,008
Technology Transfer Institute	1,688
Techwest Enterprises Ltd	14,974
Tecna Products	9,590
Tecon Products Ltd	15,906
Tecson, M P	31,255
Tedco Trailer Equipment Distributors Canada Ltd	2,495
Teddy Enterprises Ltd	2,076
Teddybear Day Care Centre	28,025
Teddys Cafe	8,408
Tedorsthorst, S	3,696
Teds Blasting & Contracting Ltd	3,329
Teds Diversified Sheet Metal Ltd	973
Teds Plumbing & Heating Ltd	1,176
Teds Trolling & Marine Supplies Ltd	2,059
Tee Jay Trucking Ltd	30,972
Tee Jays Daycare	714
Tee, J	5,979
Teekafirs Farms Ltd	1,035
Teel, G	813
Teela Data Management Systems	720
Tegart Xmas Tree Contracting	6,034
Teigrob, K	1,647
Teijgeman Enterprises Ltd	1,773
Tek Hughes Products Ltd	3,115
Tekelec Services	2,000
Tektronix Canada Ltd	14,277
Tel A Friend Kennels	1,300
Tel Air	25,648
Telcom Communications System	807
Tele-Radio Systems Ltd	3,034
Telecom Power Corp	2,456
Teledyne Isotopes	827
Teleflex Canada Ltd	9,512
Telegraph Creek Expediting Ltd	14,765
Telemark Sports Ltd	1,640
Telephone Answering Service (Victoria) Ltd	6,317
Telephone Pioneers Of America	10,011
Telememory Systems Inc	16,337
Telesound Film Recordings Ltd	4,665
Telford Ltd, Thomas	1,147
Telfords Excavating Co Ltd	590
Telkwa Cartage Ltd	15,946
Telkwa Day Care	9,541
Telkwa Enterprises Ltd	31,504
Telkwa Plumbing Ltd	4,978
Telkwa Reading Centre	2,608
Telkwa Service Centre Ltd	903
Telonics Inc	20,010
Temple, M A	10,021
Templeman, M	533
Tempo Business Equipment Ltd	2,172
Temro Refrigeration Distributors Ltd	4,205
Ten Fathom Photos	900
Ten-4 Contracting Ltd	11,115
Ten, A	1,971
Tenajon Centre Investments Ltd	19,529
Tenajon Lodge & Motel	54,404
Tench, E	12,125
Tencza, J A	2,072
Tender Loving Care Preschool	530
Tenor Industries Ltd	1,393
Teniers Enterprises Ltd	19,062
Tennant Pacific Greenhouses Ltd	1,328
Tennant, D G	599
Tennant, N	586
Tennyson Out Of School Society	14,820
Tenser Engineering	23,085
Tenth Ave Alliance Wee Care Daycare	10,543
Ter Heide, J	37,000
Tera Environmental Consultants Ltd	19,000
Teraglyn Investments Ltd	2,309
Teraoka, V	1,280
Teri Diesel Service	613
Termansen, P E, Dr	5,010
Terminal Auto Body Ltd	736
Terminal City Dance Society	7,000
Terminal City Iron Works Ltd	16,908
Terminal Sheet Metal	7,091
Termichem Laboratories Ltd	633
Terpstra, D	2,320
Terr-Air Rotary Ltd	1,023
Terra Flex	14,027

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Terra Irrigation Ltd	937
Terra Surveys Ltd	1,288
Terra Trac Enterprise Ltd	84,795
Terrace & District Arts Council	5,350
Terrace & District Chamber Of Commerce	15,090
Terrace & District Christian Council For Human Resources	43,867
Terrace & District Community Services Society	364,986
Terrace & District Minor Hockey	714
Terrace Air Ltd	58,787
Terrace Art Assn	13,309
Terrace Association For The Mentally Retarded	130,650
Terrace Automatic Transmission	3,047
Terrace Boxing Club	510
Terrace Builders Centre Ltd	10,220
Terrace Cerebral Palsy Assn	117,159
Terrace Child Development Centre	1,850
Terrace Chrysler Ltd	1,920
Terrace Co-Operative Assn	95,143
Terrace Community Correctional Centre	981
Terrace Community Services	223,664
Terrace Computer Services Ltd	750
Terrace Concert Society	1,570
Terrace Custom Towing Ltd	655
Terrace Day Care Centre	24,458
Terrace Drugs Ltd	54,694
Terrace Equipment Sales Ltd	5,368
Terrace Esso Service	1,209
Terrace Excavating (1974)	44,051
Terrace Garden Inn Hotel	1,052
Terrace Homemakers Service	85,465
Terrace Hotel (1973) Ltd	1,289
Terrace Interiors Ltd	529
Terrace Little Theatre Society	600
Terrace Minor Hockey Assn	1,087
Terrace Motors Ltd	26,019
Terrace Northern Rugby Football Club	743
Terrace Public Library Assn	34,971
Terrace Radiator & Battery Service Ltd	6,279
Terrace School District 88	19,774,237
Terrace Shell & Car Wash	14,303
Terrace Sight & Sound	10,751
Terrace Steel Works Ltd	33,259
Terrace Totem Ford Sales Ltd	38,235
Terrace View Restaurant	1,020
Terrace Wade Contracting	22,178
Terrace Water Polo Assn	19,840
Terrace Womens Soccer Club	673
Terrace-Calvin Christian School Society	46,739
Terrace-Kitimat Daily Herald	7,125
Terrascience Systems Ltd	2,000
Terrasol Revegetation Erosion Control Ltd	48,775
Terrell, R	4,025
Terrico Trucking, B	6,483
Territorial Leasing Ltd	109,011
Territorial Treasurer Of The Yukon	1,421
Terry Logging Ltd	43,958
Terry Trophy & Engraving Ltd	2,744
Terry, A J	3,987
Terry, J	525
Terry, R	1,400
Terrys Honey Farm	624
Terrys Save-Rite	1,194
Terzco Stores Ltd	2,340
Tesco Trading Co Ltd	975
Teslin Enterprises Ltd	1,400
Teslin, S	1,075
Tessari, L, Dr	1,013
Tessier Brothers (1969) Ltd	149,891
Tessovich, K	21,664
Tester Productions	2,700
Tete Jaune Lodge	2,539
Tetra Systems Ltd	3,000
Tex Report Co Ltd	1,209
Tex-Pro Western Ltd	85,572
Texaco Bulk Sales	955
Texaco Canada Inc	1,422,843
Texaco Canada Resources Ltd	30,943
Texaco Mountaineer Service	4,459
Texada Island Ambulance Service	3,018
Texada Lime Ltd	29,875
Texada Medical Clinic	11,194
Texas Instruments Inc	2,795
Texas Refinery Corp Of Canada Ltd	2,857
Thacker, A	3,176
Thain, H D	2,510
Thakurdal, H, Dr	850
Thaler, K	808

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Thatcher, H	14,064
Theatre B C	35,800
Theatre B C/B C Drama Association	14,000
Theatre Royal	900
Thelin, H	517
Themens, V	3,586
Theobald Inc, Geoff	590
Theodoras Restaurant	618
Theos Restaurant Ltd	4,907
Thermopatch (Canada) Inc	9,945
Therrien, D J	664
Thetis Island Marina Ltd	3,052
Thetis Lake Camp Ground	850
Thew, C	5,344
Thibault, L	10,565
Thibeault, H & S	17,774
Thibodeau, A M	5,786
Thibodeau, T	11,099
Thicke, S	1,000
Thickett, A R	3,172
Thideman Logging Ltd	37,812
Thielmann, E	1,984
Thierbachs Contracting Ltd	1,828
Thierstein, M	2,817
Thies, J	13,090
Thiessen Equipment Ltd	49,109
Thiessen Trucking & Piloting	1,390
Thiessen, D	6,612
Thiessen, F N	518
Thiessen, L	887
Thiessen, N J	1,748
Thiessen, S	2,011
Third, H	1,284
Third, S S	2,520
Think Sport Ltd	1,000
This & That Emporium	903
Thom Architects, Bing	4,999
Thom Ltd, W A	3,433
Thom, B	1,141
Thoma Services	7,602
Thomas, J & A	16,257
Thomas & Sons, H O	1,028
Thomas Mayfair Esso Service, Lloyd	2,162
Thomas Publisher, C C	698
Thomas Ranches Ltd	2,700
Thomas Trucking Ltd, Dave	5,748
Thomas, A F	700
Thomas, D	700
Thomas, G A	1,518
Thomas, G J W	2,617
Thomas, H O	50,320
Thomas, J	1,389
Thomas, J L	20,450
Thomas, J R	7,709
Thomas, K R	42,446
Thomas, K R	1,128
Thomas, M	700
Thomas, M G	700
Thomas, R	15,515
Thomas, R D	700
Thomas, S	3,140
Thomas, V	700
Thome & Hoy	50,696
Thompson & Co Ltd, B & S H	761
Thompson & Neville Ltd	11,019
Thompson Auto Upholstery Ltd, S	5,610
Thompson Beach Farms	1,241
Thompson Berwick Pratt & Partners	1,199
Thompson Country Tourist Assn	76,448
Thompson Electric Motor Services Ltd	576
Thompson Funeral Home Ltd	2,210
Thompson Guiding Ltd	3,120
Thompson Guthrie & Castle	57,571
Thompson Hog Farm Ltd	888
Thompson Logging	6,340
Thompson Ltd, C L	6,814
Thompson Ltd, T	7,046
Thompson Motor Inn, David	1,536
Thompson Nicola All Stars Basketball Team	1,500
Thompson Nicola Regional Hospital District	1,097,107
Thompson Respiration Products Inc	39,988
Thompson Stewart & Murdoch	8,347
Thompson Trading Ltd	742
Thompson Trucking, John	5,706
Thompson Valley Collision Ltd	8,813
Thompson Valley Grasshopper Control	6,760
Thompson Valley Insurance Service Ltd	3,170
Thompson Valley Rewind Ltd	746
Thompson Valley Tires Ltd	931
Thompson-Nicola Rape Crisis Centre	19,273
Thompson, A	1,252
Thompson, D	3,953
Thompson, D G	37,342
Thompson, E	6,501
Thompson, F C, Dr	585
Thompson, G	60,170
Thompson, G M	2,025
Thompson, G W J	700
Thompson, H A	998
Thompson, J	2,216
Thompson, J C	15,868
Thompson, K	8,893
Thompson, L	41,011
Thompson, L	5,627
Thompson, L A	1,389
Thompson, M	750
Thompson, N M	9,660
Thompson, R	2,451
Thompson, R	10,256
Thompson, R W	1,190
Thompson, T	2,772
Thompson, V	6,866
Thompson, W	991
Thompson, W J	20,707
Thoms Fashions Ltd	615
Thomsen, E T	750
Thomson & Associates Ltd, T M	473,568
Thomson & Sons	16,830
Thomson Auto Supply (Salmon Arm) Ltd	1,810
Thomson Auto Supply, J H	3,146
Thomson Isaak & Osmun	16,244
Thomson Jensen & Co Ltd	10,550
Thomson Land & Cattle Co Ltd	36,325
Thomson Trucking, Matt	10,329
Thomson, A M	1,374
Thomson, B	394
Thomson, E	6,969
Thomson, G A V	5,439
Thomson, J D	750
Thomson, J G	12,073
Thomson, R	826
Thorn & Co Roofing Ltd	958
Thorn, L M	24,766
Thorne Riddell	26,993
Thorne Riddell Inc	1,333
Thorne Stevenson & Kellog	64,698
Thorne-Lennon Electric (1976) Ltd	921
Thorne, G	17,430
Thorne, J	11,952
Thorne, L	553
Thorne, P	630
Thorne, S F	2,280
Thornhill Grocery	4,149
Thornhill Husky Services	2,600
Thornhill Motors Ltd	2,252
Thornhill Volunteer Fire Department	9,824
Thornley Construction	913
Thornley/Hadley Associates Ltd	10,342
Thornley, J	760
Thornton, K R, Dr	3,821
Thornton, L	1,784
Thornton, S	5,643
Thorpe, W D	1,925
Thorsell, M V	1,558
Thorsness, J A, Dr	1,047
Thorsteinssons Mitchell Little Okeefe & Davidson	20,518
Three Crowns Ltd	5,409
Three Crowns-Tre Kronor Catering Ltd	48,012
Three Links Care Society, The	999,984
Three Mile House Dining Room	6,356
Three Rivers Workshop	1,733
Three Sisters Motel	1,550
Three Star Janitor Service	545
Three Valley Gap	1,547
Three Vets Ltd	14,491
Three Way Towing (1981)	921
Thriftway Market	770
Thrifty Foods	2,906
Thriftys	3,025
Throne Agencies Ltd	1,620
Thrupp Manor Assn	788
Thunderbird Air Ltd	3,641
Thunderbird Archers	982
Thunderbird Coach Lines	550
Thunderbird Motel	571
Thunderbird Propane	1,000
Thunderbird Sweeper Service Ltd	2,892
Thunderwing Motel Ltd	1,289
Thurber Consultants Ltd	194,098
Thurston Trucking, C	10,660
Thynne Lake Ranch	1,163
Tiani, R	15,955
Tichy, D, Dr	57,507
Tidballs Hardware	3,918
Tideland Signal Canada Ltd	3,269
Tidewater Agencies	826
Tidman, E	4,392
Tidy Car	2,574
Tidy Steel-Fab Ltd	4,108
Tidy Welders Ltd	24,981
Tidy, D	1,050
Tielker & Sim Architects	1,444
Tienier Enterprises Ltd	1,080
Tietjen, B	565
Tiffany Prescriptions	44,099
Tiger Shop, The	1,145
Tigger Too Day Care	2,180
Tigre Tierra Inc	19,762
Tigryll Engineering Ltd	2,480
Tiiy Holdings Ltd	3,370
Tiki Enterprises Ltd	1,138
Tilbury Regional Hospital Laundry	143,868
Tilco Plastics Ltd	1,218
Tilden Rent-A-Car System Ltd	22,241
Tile Town	593
Tiles By Chris Hamann	1,520
Tiles, A	2,080
Till, K	628
Tillicum After School Kids Club Society	4,657
Tillicum Afterschool Day Care	1,620
Tillicum Bay Marine Resort Ltd	3,655
Tillicum Daycare	15,519
Tillicum Haus Native Friendship Centre	5,000
Tillicum Haus Society	13,146
Tillicum Lodge	1,684,415
Tillicum Nook Motel	1,357
Tillicum Workshop For The Handicapped	3,088
Tillicum-Tanar Co-Operative Society	5,080
Tillotson, L	1,294
Tillotson, R	533
Tilsons Wax Ltd	917
Timber Bay Contracting Ltd	77,326
Timber Trails Equipment & Rentals Ltd	5,440
Timberland Industries Ltd	963
Timberland Livestock Transport	15,303
Timberland Ski Club	2,876
Timberland Supply Co Ltd	16,640
Timberline Pontiac Buick GMC Ltd	39,882
Timberline Ranch	5,605
Timberline Safety Wear	1,156
Timbrell, E	22,745
Time Cleaners (1980)	8,621
Time Out Sports Ltd	2,310
Times-Colonist	37,139
Times, The	5,716
Timfor Contractors Ltd	1,418
Timm, R	4,778
Timmer, A & H	10,992
Timmins, J G	7,543
Timmis Motor Co Ltd	1,925
Timothy, T	4,500
Timpson, T	638
Tims, Dr R M & Wiebe, Dr R J	1,201
Tindle Associates Consultants Ltd	17,099
Ting, S K, Dr	4,570
Tingstad Contracting Ltd, E	3,264
Tinker Kaeng & Co	41,344
Tinkerbell Nursery School	1,083
Tinkler, J	2,918
Tinkler, W	31,438
Tinney, L	953
Tinney, M A	14,918
Tinsley Bros Enterprises Ltd	18,812
Tiny Tots Day Care	18,722
Tiny Tots Nursery School	902
Tiny Town Day Care Centre	30,812
Tipper, B	2,057
Tiptons Outboards	665
Tire Warehouse, The	1,100
Tiremaster Distributors	74,080
Tiretown Alignment Centre	862
Tiretown Tire Centres Of B C	3,110
Tisdale, E W, Dr	515
Titan Electric Ltd	2,631
Titan Steel & Wire Co Ltd	122,651
Titley, J	2,388
Titus, S P	4,580
Tivy, B W	3,575
Tlagunna Community Arts Council	6,270
Tobacco Plains Indian Rodeo Club	4,880

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Tobacco Plants Logging	710
Tobacco, J Y	735
Tobi Mfg Ltd	2,055
Tobias, J A, Dr	1,500
Tobin, A	27,100
Toby Creek Sand & Gravel	52,905
Todd Medical Inc, J D	792
Todd, D P	1,329
Toddler Two Family Daycare	706
Toddlers Trucking	1,619
Todds Tent Town	2,395
Toebosch Ltd, Larry	6,314
Toews Greene & Takahashi	36,804
Toews, E	1,969
Toews, G R	1,983
Toews, J	1,886
Toews, M	1,824
Tofino General Hospital	876,855
Tofino Longbeach Chamber Of Commerce	6,356
Tofino Motors Ltd	1,984
Tofino Pharmacy	8,836
Tofino Senior Citizens Housing Society	39,064
Tofino Services	512
Togar Contractors Ltd	25,410
Tokios Vineyard, John	1,431
Toledo Scale	10,581
Tolko Industries Ltd	2,826
Toll, D & E	8,633
Tolman, D	3,121
Tolmie, A	755
Tolson Enterprises Ltd	13,787
Tolson Heavy Hauling	1,035
Tolsons Ltd	6,485
Tolway Enterprises Ltd, J	18,811
Tomas Family Day Care	647
Tomenson Saunders Whitehead Ltd	94,993
Tomko Commercial College Ltd, Marie	2,041
Tomko Enterprises Ltd	3,000
Tomlinson, E G L	3,144
Tomljenovic, M & Mar, M T	24,435
Tomljenovic, M	26,770
Tommorrows Keepsakes Furnishings Ltd	645
Tommys Septic Tank Service	6,120
Tompkins Contracting (1981) Ltd	114,987
Tompkins Equipment Ltd	889
Tompson, G M	1,691
Toms Bros Ltd	12,074
Toms Mechanical Services Ltd	1,613
Toms Plumbing & Heating	609
Toms Trucking & Hiab Service	3,584
Tomsett, A F	750
Tomsich, M	549
Tomslake Athletic Association	529
Tonerny Automotive Ltd	1,670
Tones, J A	5,215
Toney, N C	1,987
Tong, B W	630
Tonn, L	1,720
Tonquin Forest Contractors	10,764
Tonstad Cottick Eadie & Buchan	2,576
Tonys Red & White	1,120
Tool Box Rental Co, The	1,429
Tool Place, The	1,016
Toop, V E	1,060
Toore, J S	1,824
Top Crop Farm & Garden Supply Ltd	20,927
Top Island Economats Society	1,000
Top Priority Travel Ltd	4,823
Top Terra Industries Ltd	7,162
Topham & Laker	2,799
Topham Paper Conservation	530
Topley Contracting	19,619
Toplins & Co Ltd, L	2,365
Topographics	5,118
Topper Floats Ltd	20,306
Toppers Cleaners Ltd	772
Tops Pontiac Buick Ltd	3,336
Torah Academy	1,289
Torah Academy Daycare	1,100
Toreen Logging	4,138
Toro Enterprises Inc	786
Toro Excavating Ltd	1,053
Toronto Ski Show (81)	850
Toronto Star Newspapers Ltd	1,700
Toronto-Dominion Bank, The	7,074
Torontrade Co	670
Torrance, J	568
Torresan & Associates Ltd, Ray	1,171
Torrie, R B	644
Tortor Trucking	36,910
Tory, W	1,011
Toshiba Of Canada Ltd	5,160
Toshs Regrigeration Service	547
Tot & Tyke Daycare Centre	21,963
Tot To Teens	908
Total Communication Childrens Society	126,656
Total Communication Deaf Childrens Society of B C	81,036
Total Office Furnishings	4,443
Total Petroleum (Na) Ltd	32,274
Total Reporting Service	1,413
Total Resource Utilization	19,691
Total Security Services Ltd	1,229
Total Wash Ltd	2,430
Totem Building Supplies Ltd	5,057
Totem Gulf Service	3,609
Totem Mercury Auto Body Ltd	1,580
Totem Mercury Sales Ltd	8,697
Totem Service Centre & Car Wash	1,771
Totem Tire Stores Ltd	1,798
Totem Tools & Equipment Ltd	584
Totem Travel (Duncan) Ltd	2,135
Totem Travel Service (Trail) Ltd	8,482
Totem Travel Service Ltd	7,163
Totem Welding Supplies Ltd	11,761
Totemcolor Film Laboratories Ltd	1,551
Toth, S & K	660
Toth Holdings Ltd	1,728
Toth, G L	683
Toth, S	853
Tots Town Childrens Centre	1,490
Totten, B & H	700
Totten, H H	1,240
Touch Of Class Ladies Wear Ltd	2,731
Touche Ross & Co	48,590
Touche Ross Ltd	533
Touchstone Theatre Society	3,500
Tourism Industry Association Of B C	5,000
Tourist Development Commission	3,056
Tower Brothers Equipment	13,104
Tower Communications Ltd	2,448
Tower Paint & Laboratories Ltd	753
Towers Perrin Forster & Crosby	178,352
Town & Country Builders Supplies (1973) Ltd	1,292
Town & Country Construction Parksville Ltd	54,998
Town & Country Motel	2,976
Town & Country Motor Hotels	9,201
Town & Country Productions Ltd	575
Town & Country Propane Services	9,581
Town & Country Realty (1980) Ltd	796
Town & Country Restaurant	3,878
Town & Country Shell	1,113
Town & Country Texaco (1976)	1,440
Town & Country Towing	2,630
Town & Country Tree Service Ltd	3,948
Town & Country Truck Rentals	5,071
Town Centre Chevrolet Oldsmobile Ltd	29,433
Town Centre Inn	1,685
Town Centre Optical	2,793
Town Of Comox	593,610
Town Of Creston	587,750
Town Of Gibsons	290,388
Town Of Golden	206,044
Town Of Hope	351,328
Town Of Ladysmith	657,312
Town Of Osoyoos	530,324
Town Of Parksville	1,063,503
Town Of Port Mcneill	243,259
Town Of Princeton	262,867
Town Of Qualicum Beach	826,131
Town Of Sidney	1,292,435
Town Of Smithers	531,935
Town Taxi Inc	571
Towne Square Mall, The	600
Townley, E & L	66,174
Townline Medic Pharmacy	20,866
Townline Office Systems Ltd	3,727
Towns Fishing Supplies Ltd, E A	2,192
Towns-End Hardware & Appliances Ltd	770
Towns, S	17,410
Townsend Bros Construction Co	21,441
Townsend Trukcing Ltd, M	2,722
Townsend, D	1,410
Townsend, D L	16,839
Townsite Maintenance Center Ltd	999
Towsend, R E	4,300
Toy Box Pre-School Centre	7,355
Toybox	922
Toyne Enterprises	1,195
Toyota Village	879
Toyotatown	803
Toys & Wheels	1,458
Toys N Stuff	800
Trac & Trail Equipment Co Ltd	4,264
Trace & Sons Ltd, A	7,272
Tracer I E L T Power Paks Ltd	3,762
Tracked Vehicle Supply Co Ltd	4,320
Traco Services B C Ltd	2,506
Tracon Training Consultants Corp	10,095
Tracys Auto Body Ltd	2,407
Tradav Holdings Ltd	3,000
Trade Engraving Co Ltd	98,713
Tradex Fil Inc	857
Traeger Distributors Ltd	11,644
Traer & Mahood Contractors Ltd	2,605
Trafalgar Out Of School Care Society	2,132
Traffic Injury Research Foundation	3,415
Trail (1982) Winter Games Society	36,460
Trail & District Child Care Society	147,793
Trail & District Community Arts Council	4,825
Trail & District Day Care Society	13,555
Trail & District Homemakers Service Assn	497,473
Trail Auto Body Ltd	2,605
Trail Bay Hardware Ltd	663
Trail Bay Sports Ltd	537
Trail Camera Crafts (1978) Ltd	1,420
Trail Cartage & Storage Ltd	18,777
Trail Chamber Of Commerce	6,936
Trail Color Centre (1982) Ltd	1,525
Trail Daily Times	4,830
Trail Elderly Citizens Housing Society	172,197
Trail Esso Self Service	7,785
Trail Historical Society	1,343
Trail Park Mobile Villas Ltd	940
Trail Public Library	20,704
Trail Regional Hospital	12,091,829
Trail School District 11	14,252,742
Trail Smoke Eater Hockey Club	1,900
Trail-Rossland Refugee Society	592
Trailmobile Canada Ltd	833
Trainex Corp	1,512
Training Associates Ltd	1,276
Tranquille Canteen	703
Tranquille Livestock Assn	10,034
Tranquille Shell Service	519
Trans Ad Ltd	12,586
Trans American Plywood Sales	2,597
Trans Canada Glass Ltd	59,217
Trans Mountain Enterprises Of BC Ltd	54,230
Trans North Air	82,926
Trans Western Express	1,184
Trans-Cold Refrigeration Ltd	51,067
Trans-Pacific Fish	1,000
Trans-Pacific Reforestation	18,222
Trans-Power Construction Ltd	3,325
Trans-Provincial Airlines Ltd	206,704
Trans-Tec	3,324
Trans-Western Electric Ltd	23,719
Trans-X Transport Ltd	12,491
Transalta Utilities Corp	10,199
Transcanadian Reforestation Suppliers	3,334
Transco Mills Ltd	986
Transduction Ltd	1,283
Transmission Parts Warehouse	651
Transpacific Tours Ltd	1,000
Transport Equipment-Control Systems Ltd	1,829
Transport International Pool Of Canada Ltd	20,902
Transwest Helicopters Ltd	169,869
Trapp & Co Ltd, Paul	768
Trask, H	6,006
Trasolini Contractors Ltd, G	550
Traub & Sons Contracting, A W	18,137
Trautmans Trucking	34,197
Travacon Research Ltd	22,050
Travel Exchange, The	1,303
Travel Place	1,376
Travel Place, The	3,828
Travel Studio	5,144
Travel Unlimited	1,138
Travelodge At Surrey	7,516
Travelodge Ltd	5,186
Travelworld	100,671
Travenol Canada Inc	1,532,414
Traversy, C	1,050
Traynor, L	16,295
Traynor, V	4,836
Treadgold, J S	920
Treasure Island Preschool	594

SCHEDULE OF PAYMENTS

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Treasurer Of Ontario, The	135,177
Treck Photographic Of Canada Ltd	91,372
Tredal Enterprises Ltd	1,674
Tredger, W	4,350
Tree Island Steel Co Ltd	187,628
Tree Island Towing Co	640
Tree People, The	23,661
Treen Glove Co Ltd	15,205
Tregear Engineering Ltd, John	3,758
Trehearne, F W, Dr	25,541
Treichel, V	6,068
Trelawney Enterprises	1,690
Trelex Enterprises Ltd	1,369
Tremaine, W R	1,188
Tremayne, C E	31,174
Tremayne, L	12,228
Tremblay, C & E	65,255
Tremblay & Son Contract Loading, D R	2,683
Tremblay & Sons Motors Ltd	2,008
Tremblay Service	1,481
Tremblay, P A	1,433
Tremco Canada Ltd	1,285
Tremont Hotel	3,095
Tremont Nail Co	3,799
Trenbeth, N H	744
Trench Contracting Ltd	113,794
Trend Furniture	900
Trend Heating & Refrigeration Ltd	959
Trend Setter Hair Fashions	708
Trendline Products Ltd	2,050
Trends West Trade Shows Ltd	1,570
Trenholme, G	1,769
Trenholme, W M	2,216
Trester, P H, Dr	709
Trethewey, G D	7,000
Trevillion Farms Ltd	860
Trew Enterprises Ltd	1,980
Trew, S	561
Trewhitt, A F	1,869
Tri C Secretarial Services Inc	881
Tri Food Services Ltd	1,068
Tri Valley Construction	66,204
Tri Way Service Ltd	582
Tri-An Contracting Ltd	31,951
Tri-Co Concrete Ltd	1,827
Tri-Fly Hang Gliding Co Ltd	1,220
Tri-Gull Wind N Water Recreations Ltd	1,403
Tri-Kon Precast Products Ltd	79,654
Tri-Lake Ready Mix Ltd	8,282
Tri-Line Expressways Ltd	670
Tri-Mac Concrete Ltd	7,602
Tri-Met Instruments Ltd	2,280
Tri-Photo Mart & J Hunter Photography	996
Tri-Shur Holdings Ltd	1,128
Tri-Western Helicopter Corp	37,931
Tri-Wood Forest Products Ltd	1,049
Triad Ventures Inc	25,300
Triangle Ranch	10,557
Triangle Transportation & Warehousing Systems Inc	1,199
Triano, H J	2,500
Tribe, L H	76,149
Tribe, N	2,023
Tribigers Dairy	1,380
Tricker, A	1,856
Tricker, H A	38,475
Tricker, M	1,664
Trickett, T	704
Tricon Truss & Millwork Ltd	986
Trigos Footwear	1,112
Trijay Mill Fuels Ltd	2,349
Trilight Yacht Services	2,505
Trillium Extended Care Hospital	2,047
Trillium Health Care Society	728,380
Trillium Lodge	731,469
Trim Fit Construction Ltd	733
Trimac Transportation System	613
Trimble & Sons Ltd, H M	5,930
Trimble Out Of School Care Society	1,238
Trimbles Management Ltd	2,308
Trimbles Restaurant	1,407
Trimec Systems Corp	1,125
Trimseal Plastics Ltd	56,507
Trinder, T	570
Trineer, T W	6,036
Trinity Center Care Society	128,566
Trinity Communications	6,000
Trinity Gas	763
Trinity Park Lodge	74,254
Trinity Press Printers	786
Trinity Ventures Corp	4,347
Trio Cleaners	599

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Trio Sports Equipment	840
Trio-Travel Ltd	19,852
Tripar Developments	42,545
Triphoto Color Lab	1,401
Triphoto Mart Ltd	3,200
Triple A Business Service Ltd	1,675
Triple A Enterprises	1,000
Triple A Mfg Co Ltd	33,333
Triple B Contracting	528
Triple D Auto Service Ltd	1,445
Triple F Auto Body Ltd	1,443
Triple J Food Distributors Ltd	1,567
Triple J Haulers	960
Triple Jims Fruit Stand & Natural Food Store	711
Triple M Investments	1,530
Triple P Sanitation	2,020
Triple R & J Enterprises	1,310
Triple R Charolas Farm	1,100
Triple-A Mfg Co Ltd	11,476
Tripp, W	3,443
Tristar Industries Ltd	4,451
Tristin Holdings Ltd	1,584
Tritex Fabrics Ltd	1,256
Triton Steel Ltd	543
Tritow Systems Ltd	1,027
Triway Motors Ltd	1,047
Trobak, R	1,680
Trociuk Trucking, J	14,001
Troendle, K	1,300
Trojan Auto Body (1980) Ltd	874
Trojan Chemicals	2,017
Tronair	1,302
Trophy Taxidermy Ltd	1,076
Tropic Treats Ltd	686
Tropical Fins & Foliage Ltd	1,068
Tropical Lawn Service	9,250
Tropicana Motor Inn	785
Tropik Sun Fruit & Nut	535
Trory & Co Ltd, J R	86,424
Trory Construction Specialties	49,363
Trotac Marine Ltd	734
Trotter Trucking Ltd, W N	6,868
Trotter, A	838
Trotter, F	15,815
Trottier, H	2,345
Trout Lake Community Centre Nursery School	1,963
Trowelex Equipment Rentals & Sales	6,832
Trowelex Nelson Rentals & Sales	3,012
Troxel, B	7,283
Troyer, B	7,848
Tru Line Industries Ltd	10,500
Tru-Form Industries Ltd	9,000
Tru-Valu Optical	61,687
Tru-Vu Discount Optical Inc	2,429
Trudell Medical	2,270
Trudis Fashions	1,629
True Colour Photo Labs Ltd	10,474
Trueman, C J	34,753
Trueman, J	26,766
Trueman, L	2,589
Truemans Landclearing	19,283
Truesdale, L T	7,525
Truffles Gifts & Decorative Accessories	732
Truman Palmer Jarvis & Associates	39,492
Trumper, G	1,102
Truong, C	6,571
Truong, P	838
Trusco Industries Ltd	1,131
Truscott & Miller Ltd	1,478
Truscott & Son, L W	3,400
Truscott, C E	23,133
Trussell, P C	12,426
Trussler, D D	606
Trutch Mountian Lodge	580
Trydor Sales Ltd	2,743
Tryg Wenn Enterprises Ltd	739
Trygg Security Locksmiths Ltd	683
Tsawataineuk Freightlines	31,120
Tsawataineuk Indian Band	47,650
Tsawout Water Festival	1,200
Tsawwassen Indian Band	3,750
Tsawwassen Office N Card Corner Ltd	736
Tsawwassen Shell Service & Car Wash	584
Tsawwassen Sports Unlimited	1,184
Tsayta Contracting Ltd	15,200
Tsulquate Receiving Home Committee	5,320
Tsuniah Lake Lodge	780
Tsuyuki, M H	1,050
Tsze, K	1,760
Tszil High Athletic Department	1,749

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Tu-Dor Lock & Safe Ltd	2,752
Tuak Resource Services Ltd	800
Tuason, A P, Dr	70,903
Tubeco Industries Ltd	14,472
Tuberculous & Chest Disabled Veterans Assn	3,818
Tuck Enterprises	5,660
Tuck Inn Motel	600
Tucker Logging Ltd, Larry	1,325
Tucker, A B, Dr	11,130
Tucker, F G	513
Tucker, R N	10,000
Tudor House Hotel	895
Tudor Lodge Rest Home	8,677
Tudor Sales Ltd	13,004
Tudor Tea Rooms Ltd	504
Tuggle, K V	1,050
Tukii Lodge	583
Tulsa Enterprises Ltd	848
Tumbler Ridge Health Care Centre	57,238
Tumbler Ridge Library	1,760
Tumbler Ridge Transport Ltd	3,860
Tumbleweed Construction	31,516
Tunbridge & Tunbridge	53,629
Tundra Warehousing Ltd	15,771
Tunnoch, C	850
Tunnoch, R	1,650
Tuokko, A	4,710
Tupman, R N	1,898
Tupps Trucking Ltd	23,543
Turbo Mfg	10,298
Turbo Resources Ltd	61,795
Turbo Transport (1982) Ltd	38,302
Turbuck Trucking, Emry	14,080
Turco Moscovich Sabatino & Aikenhead	1,279
Turenne Concrete Co Ltd	1,105
Turf Hotel (1967) Ltd	6,202
Turgeon, B	1,374
Tark, J	19,373
Turley, J & M	16,651
Turley, W	3,066
Turlin Motors Ltd	505
Turnagain Enterprises Ltd	900
Turnbull, T & A	62,469
Turnbull Custom Trucking & Grading Ltd	4,411
Turnbull, R E	504
Turner, R & J	1,373
Turner, E & S	2,787
Turner & Son Trucking, Ed	8,764
Turner Bros Travel	1,262
Turner Construction Ltd, J	5,205
Turner Construction, E E	8,684
Turner Consulting Inc, T S	6,443
Turner Contracting	4,160
Turner Contracting Ltd, Laverne	5,365
Turner Contracting Ltd, M	3,462
Turner Dental Laboratory	3,356
Turner Excavating, Ross	4,033
Turner Gas & Oil Services Ltd, W	63,679
Turner Loading & Hauling	68,435
Turner Ltd, Don	3,779
Turner Ltd, Gary	2,639
Turner Trucking, F	15,735
Turner Trucking, H & R	3,803
Turner Trucking, L	4,388
Turner, A	20,613
Turner, D	2,432
Turner, E	18,503
Turner, E	757
Turner, I	896
Turner, J	571
Turner, M I	2,300
Turner, N J	1,710
Turner, P H	1,967
Turner, R K	787
Turner, S	1,015
Turner, S G	5,345
Turner, T P	750
Turning Point	110,138
Turtle Island Contractor	62,395
Turtle Track Excavating Ltd	7,006
Tutt, S	950
Tuttle, D	954
Tutyko, A	4,298
Twa, S A	617
Tweedsmuir Manor	633
Tweedsmuir Park Rod & Gun Club	2,192
Tweedsmuir Plumbing & Heating	766
Tweedsmuir Rent-A-Car & Leasing Ltd	31,658
Tween Lakes Resort Ltd	1,397

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Twenty First Century Media Communication Inc	46,058
Twenty Twenty Contact Lens Centre	747
Twilite Service Ltd	2,195
Twin Cedars Lodge	81,965
Twin Cedars Rest Home	281,353
Twin Cities Radio Ltd	2,552
Twin City Meats Ltd	21,491
Twin City Used Auto Parts Ltd	1,254
Twin Firs	118,713
Twin H Moving & Storage	10,307
Twin Lakes Golf & Country Resort (1975)	5,831
Twin Oaks Guest Home	21,585
Twin River Electric & Heating Ltd	952
Twin Rivers Developments (1981) Ltd	5,176
Twin Tree Logging Industries Ltd	11,829
Twining Vertlieb Anderson & Co	9,934
Two Jays Cafe	1,045
Two Sixty Two Motel	605
Twobridge Ranch	810
Tyee Airways Ltd	39,489
Tyee Building Supplies Ltd	10,637
Tyee Delivery Of Port Alberni Ltd	3,855
Tyee Excavating Ltd	96,208
Tyee Motor Hotel Ltd	1,744
Tyee Pharmasave	47,826
Tyee Quality Contracting Ltd	106,049
Tyee Timber Products Ltd	33,338
Tyfoon Power Contractors Ltd	42,636
Tyhurst, J S	1,289
Tyler, M & J	18,087
Tyler Co Of Canada Ltd, W S	9,429
Tym-Mor Management Ltd	16,979
Tymchuk Brown & Hattori	13,557
Tymchuk, W M	56,037
Typex Graphics Ltd	1,936
Typhoon Power Contractors Ltd	11,204
Tyrol Mfg Corp Ltd	1,730
Tyrrell, J B	572
Tzeachton Indian Band	10,000
U B C Bookstore	15,938
U B C Kindercare Society	26,702
U B C M	840
U B C Student Housing	2,974
U Hill After School Care	2,764
UIC Deductions—Matching	15,777,300
U K Sports Cars	512
U S V Canada Inc	12,805
U Vic Day Care Centre	95,179
U-Frame-It	8,106
Ubiquitous Amusements Ltd	1,040
Ubleis Logging Ltd	9,935
Ucluelet Business Consulting	1,723
Ucluelet Contracting Co Ltd	4,640
Ucluelet Disposals Ltd	1,543
Ucluelet Lions Club	1,201
Ucluelet-Port Albion Chamber Of Commerce	5,869
Uglene, L M, Dr	1,400
Ujimoto, G A	9,766
Ukrainian Womens Assn	1,100
Ulinder, J E	2,185
Ullborn, A & Schwarzmaier, W	10,918
Ulmi, S	1,800
Ulrich, D G, Dr	11,984
Ulrych, M	553
Ultimate Log Homes Ltd	1,660
Ultra Fasteners Ltd	2,861
Ultra Litho Printing & Publishing	5,816
Ultra Sight Lonsdale Optical Ltd	1,085
Ultratherm Of Canada Ltd	2,145
Ulverscroft Large Print Books Ltd	4,124
Uncha Lake Logging Ltd	90,065
Uncle Vans Favourite Delicatessen	1,120
Undem, S	72,525
Underground Mine Stability Conference	1,320
Underhill & Underhill	19,575
Underhill Clinic	1,460
Underhill, E A	5,162
Underwater Hockey Association B C	5,175
Underwood Mclellan Ltd	5,050
Underwood, M	700
Underwood, R	900
Underwriters Laboratories Of Canada	624
Uneeda Wood Products Ltd	700
Unger Construction, John	1,580
Unger, B	1,253
Uniacke Farms	1,159
Uniacke Wines Ltd	16,959
Unicef	10,948
Unicorn Barker & Whiteley Ltd	905
Uniform Law Conference Of Canada	8,000
Uniglobe Dove Travel Ltd	2,449
Uniglobe Freedom Travel Ltd	51,294
Uniglobe Glenmar Travel Inc	9,532
Uniglobe Rocky Mountain Travel Ltd	4,040
Uniguard Services Ltd	175,808
Union Bay Shell	701
Union Bay Waterworks District	34,255
Union Carbide Canada Ltd	27,955
Union Club Of B C	3,081
Union Electric Supply Co Ltd	5,862
Union Of B C Municipalities	11,120
Union Of Spiritual Communities Of Christ	25,144
Union Oil Co Of Canada Ltd	672,436
Union Pen & Pencil Co	513
Union Tractor Ltd	29,080
Unipharm Wholesale Drugs Ltd	1,093
Uniplast Products Ltd	2,940
Unipub	1,297
Unique Optical Mart Ltd	1,059
Uniroyal Centres	47,407
Unitarian Services Committee Of Canada	20,000
United Artists	681
United Automotive Distributors Ltd	47,594
United Beauty Supply Co Ltd	731
United Brotherhood Of Carpenters & Joiners Of America	3,936
United Buy & Sell Service	2,525
United Cabs	1,975
United Carpet	1,461
United Church Camp	1,295
United Church Of Canada	750
United Church Of Canada Medical Services	2,533
United Commercial Travellers	61,835
United Contractors Ltd	2,025,869
United Engineering Ltd	28,294
United Exposition Service Co	3,129
United Fence Industries Ltd	2,168
United Flower Growers Co-Operative Assn	1,159
United Foam Ltd	848
United Grain Growers Ltd	990
United Lodge Ltd	110,165
United Native Nations Counselling & Referral Drop-In Centre	13,250
United Native Nations Friendship Society	7,764
United Native Nations Local 143	95,400
United Native Nations Local 175	2,500
United Native Nations Local 202	2,500
United Native Nations Society Local 108	83,491
United Native Nations Society Local 121	2,500
United Native Nations Zone 5	5,000
United Native Nations 167	3,250
United Oil Services	41,405
United Optical	20,776
United Ostomy Association Inc	2,120
United Paint World Ltd	895
United Power Ltd	2,911
United Radiators Ltd	3,046
United Rooms	545
United Shipping Supplies Ltd	8,481
United Spring & Brake Ltd	1,226
United States Ski News	617
United Towing Ltd	1,974
United Van Lines Canada Ltd	12,565
United Warehouse Equipment	32,492
United World College Of The Atlantic Ltd	19,553
Unitog Canada Ltd	60,164
Unitow Services (1978) Ltd	15,865
Unitron Industries Ltd	1,642
Unity Business Machines	2,546
Unity Daycare Centre	51,199
Universal Canvas Products Ltd	1,542
Universal Concrete Accessories	59,372
Universal Electronics Ltd	948
Universal Fastening Devices Ltd	5,804
Universal Furniture Industries (Canada) Ltd	1,500
Universal Handicrafts Co Ltd	1,900
Universal Machining & Engineering Ltd	1,315
Universal Manufacturing Ltd	1,464
Universal Marketing Ltd	3,477
Universal Plastics Ltd	6,637
Universal Sheet Metal Ltd	748
Universal Sound & Video	8,639
Universal Stores Ltd, The	2,281
Universal Supply Co Ltd	3,855
Universal Tire Inc	21,408
Universal Travel Service Ltd	1,112
Universities Council Of B C	774,323
University & College Placement	649
University Associates Of Canada Inc	6,044
University Hardware	632
University Health Sciences Centre	33,394,411
University Health Service Hospital	5,171
University Hill After School Care Society	23,108
University Hill Preschool	640
University Hill Summer Learning Day Care	748
University Hill United Church	2,400
University Microfilms International	3,532
University Of Alberta	3,990
University Of B C	202,733,103
University Of B C Day Care Council	12,812
University Of B C Press	2,194
University Of Calgary	15,652
University Of California	1,257
University Of Chicago Press	33,535
University Of Idaho	50,472
University Of Michigan	2,555
University Of Minnesota Press	552
University Of Oregon	559
University Of Ottawa	1,240
University Of Saskatchewan	1,055
University Of Toronto	7,403
University Of Toronto Press	5,997
University Of Victoria	61,547,917
University Of Washington	7,503
University Of Waterloo	6,045
University Pharmacy Ltd	42,725
Univeyor B C Ltd	7,619
Unrau, C	73,936
Unruh, R	682
Unruhs T V & Stereo Ltd	587
Unwin, M	1,340
Uphill Memorial Home, Tom	546,734
Upholstery Felt Co Ltd	1,031
Upholstery Place, The	4,676
Upjohn Co Of Canada	24,374
Upjohn Health Care Services Ltd	2,203,703
Upland Excavating (1971) Ltd	40,126
Upland Farm	1,940
Upland Motel	816
Upland Ready Mix Ltd	18,432
Uplander Hotel, The	3,149
Uplands Ranch	15,494
Uppal, G	8,004
Upper Cache Creek Cattlemans Assn	540,581
Upper Fraser Valley Developmental Preschool Society	93,171
Upper Fraser Valley Society For The Retarded	186,736
Upper Fraser Valley Transition Society	67,444
Upper Halfway Livestock Assn	2,900
Upper Island Enterprises Ltd	2,023
Upper Island Planned Parenthood Clinic	5,658
Upper Island Union Board Of Health	2,656
Upper North Thompson Family Service	19,670
Upper Valley Fire Protection Ltd	109,433
Uptown Tire Service Ltd	924
Urban & Baumgartner	8,501
Urban Gardens Ltd	828
Urban Land Institute, The	754
Urban Native Indian & Mulitcultural Education Conference	2,500
Urban Native Indian Education Society	9,000
Urban, D E, Dr	8,719
Urchit, H	7,550
Urist Chemical Laboratory	2,554
Urquhart House	66,678
Urquhart, J G, J T & J A	754
Urquhart McNeill & Co	4,000
Urquhart, J B	23,982
Urquharts Pharmacy Ltd	111,814
Ursan, K	800
Ursel, J	1,241
Ursulak Holdings Ltd	1,439
Ursuline Sisters Of North Surrey Academy Ltd	72,175
Usher & Associates, W D	47,440
Usher, P, Dr	1,229
Utah Mines Ltd	16,994
Utak Laboratories Inc	3,318
Utec Industries Corp	39,622
Utlas Inc	1,545
Utzig, G F	636

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Uvic After School Program	16,353
V & H Contracting Ltd	1,066
V I Control System Engineering Inc	1,123
V I Leasing	15,878
V I P Removal Service Ltd	10,147
V I P Travel Service Ltd	2,367
V I Paging Services Ltd	908
VISTA 1	7,656
VISTA 2	7,896
VISTA 3	7,896
VISTA 4	7,896
VISTA 5	8,896
VISTA 6	7,896
VISTA 7	7,896
VISTA 8	8,396
VISTA 9	7,913
V O T Transport Ltd	21,683
V-Line Construction Ltd	1,594
Vacuum Services Centre	1,575
Vada Contracting Ltd	9,400
Vadasz, M	1,200
Vagabond Restaurant	1,312
Vagyi, M, Dr	564
Vahdat Reforestation Ltd	83,750
Vaillancourt, R P	1,050
Val Mart Door Sales Ltd	1,920
Valair & Kawano	539
Valair, R N	2,295
Valdon Ventures Ltd	1,582
Valemount Autobody (1982)	1,087
Valemount Chevron	2,646
Valemount Childrens Activity Society	10,000
Valemount Community Arts Council	515
Valemount Drugmart Ltd	22,033
Valemount Home Centre	5,676
Valemount Janitor Services	1,350
Valemount Machine & Service Ltd	2,187
Valemount Plumbing & Heating	550
Valemount Public Library	3,419
Valenciano Home	19,254
Valenciano, E	640
Valenciano, G	1,737
Valenciano, H S	4,394
Valenciano, R	36,473
Valentine, R	4,742
Valentino Inc, Thomas J	747
Valet Cleaners	995
Valhalla Farms	800
Valhalla Logging Ltd	3,920
Valhalla Mountain Touring	920
Valhalla Operations Inc	1,884
Valhaven Home	212,123
Valiant Enterprises Ltd	1,312
Valkem Industrial Controls Ltd	1,810
Vallance, M, Dr	5,716
Vallee, G	10,448
Vallet Power Digging (1978) Ltd	2,107
Valley Bakery	624
Valley Blades Ltd	1,214,229
Valley Books N Things Ltd	763
Valley Broadcasters Ltd	2,011
Valley Building Supplies	1,357
Valley Camera	678
Valley Cleaners Ltd	3,770
Valley Crop Spraying	6,930
Valley Cycle Ltd	1,429
Valley Driving School Ltd	709
Valley Equipment Ltd	5,146
Valley Firewood Service	7,722
Valley Foods (1975)	2,848
Valley Foods Ltd	4,510
Valley Ford Sales Ltd	13,042
Valley Fruit Stand Co Ltd	8,352
Valley Fuel Injection Ltd	14,845
Valley Funeral Home	4,796
Valley Gutters Ltd	598
Valley Hardware	734
Valley High Ranch	1,020
Valley Investigations & Patrols Ltd	1,575
Valley Isle Travel Inc	3,001
Valley Janitor Supplies	683
Valley Machine Ltd	853
Valley Medical Group	633
Valley Motor Inn	5,619
Valley Muffler (1975) Ltd	1,379
Valley Native Friendship Centre	15,240
Valley Outboard Ltd	585
Valley Oxygen Supplies	5,285
Valley Pharmacy Ltd	332,000
Valley Rentals Ltd	8,550
Valley Rite-Mix Ltd	2,558
Valley Royals Track & Field Club	9,064

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Valley Septic Tank Service	2,531
Valley Service (1981)	6,370
Valley Storage Ltd	1,015
Valley Supply Co Ltd	19,636
Valley Textile Co Ltd	88,820
Valley Tire Ltd	23,045
Valley Tool (1977) Ltd	1,333
Valley Towing Ltd	10,596
Valley View Golf Club	2,528
Valley Waste Systems Ltd	1,322
Valleybrook Gardens	839
Valleyhaven Guest Home	231,810
Valleyview Electric Ltd	1,229
Valleyview Funeral Home	3,849
Valnor Trucking Ltd	13,604
Valoroso Logging	5,706
Valvoline Oil Canada	1,454
Van Alstine Owen & Cowling	43,203
Van Alstine, S	18,836
Van Andel, B	2,863
Van Belle Nursery	1,900
Van Campen, M J	4,996
Van Construction	1,069,320
Van Cuylenborg & Gray	23,668
Van De Kerkhof, H	1,399
Van De Sande, M	4,980
Van Den Brink, J	1,253
Van Den Ende, A	780
Van Der Meer, A	16,848
Van Der Meulen Farms	1,320
Van Der Molen, I	14,349
Van Der Woerd, B	3,475
Van Deventer, W	775
Van Duffelen, C R	2,887
Van Dusen Aircraft Supplies	5,193
Van Dusen, E	511
Van Dyk, R P	994
Van Dyke, A J	1,300
Van Dyke, F	4,219
Van Dyke, M	1,400
Van Dyke, P	1,003
Van Ek-Veenstra, M & P	70,531
Van Ek-Veenstra, P	913
Van Es, R	99,694
Van Fleet Consulting Psychologist & Associates Ltd, F M	1,000
Van Fleet, F, Dr	764
Van Han Apiaries	2,395
Van Hellemond Sports Ltd	17,000
Van Herricks Environmental Planting Ltd	5,653
Van Horlick Contracting Ltd	4,504
Van Horne Electric Ltd	49,080
Van Horne Residence	107,359
Van Horne Towing (1981) Ltd	914
Van Isle Industrial Emergency Care Of BC Ltd	3,760
Van Isle Marina Co Ltd	4,159
Van Isle Trade Press	179,556
Van Isle Water Services Ltd	3,778
Van Isle Windows Ltd	1,940
Van Kel Distributors (Kelowna) Ltd	720
Van Kempen Land Ltd	2,856
Van Loeuwen Home	47,231
Van Mook Bulldozing Inc	52,232
Van Noordt, A	9,036
Van Noort & Sons Bulb Co Ltd, M	2,800
Van Nostrand Reinhold	2,982
Van Oort Family Care Home	2,889
Van Oort, C	1,120
Van Pelt, A	1,659
Van Shaik & Sons Ltd, J H	569
Van Straaten, D	1,558
Van Tweest, C	800
Van Vliet Construction Co Ltd	1,988,581
Van Vlissingen, T	700
Van Volkinburgh, S	8,085
Van Volkingburgh, M	4,968
Van Waters & Rogers Ltd	684,504
Van Westen Orchards Ltd	862
Van-Can Industries	19,379
Van-Hoy	10,046
Van-Hoy Stationers Ltd	3,506
Van-Isle Construction Materials Ltd	6,529
Van-Isle Stone & Masonry (1980) Ltd	4,447
Van-Kam Freightways Ltd	39,508
Van, P J	2,415
Vanmarra Industries Ltd	744
Vananda Waterworks District	6,802
Vancal Reproductions Group	159,883
Vance Holdings Ltd	991
Vance Motors Ltd	10,680

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Vance, K C	7,500
Vancouver & District Public Housing Tenants Assn	947
Vancouver Academy Of Music	116,679
Vancouver Airport Business Assn	3,000
Vancouver Allergy Supply	3,378
Vancouver Art Gallery Assn	936,360
Vancouver Association For Children With Learning Disabilities	1,505
Vancouver Audio Clinic Ltd	2,018
Vancouver Audiometric Associates Ltd	1,473
Vancouver Axle & Frame Ltd	2,688
Vancouver Bach Choir	10,750
Vancouver Ballet Society	6,500
Vancouver Bio-Machine Systems Ltd	44,971
Vancouver Board Of Trade, The	7,715
Vancouver Bookbinding Ltd	3,098
Vancouver Botanical Gardens Assn	30,000
Vancouver Box Office Postal Box Rentals Ltd	910
Vancouver Brake & Wheel Ltd	1,145
Vancouver Business Forms Ltd	27,179
Vancouver Cablevision	4,569
Vancouver Cantata Singers	5,000
Vancouver Central Lions Club	29,183
Vancouver Centre Travelodge	720
Vancouver Challenge Society	3,630
Vancouver Chamber Choir	39,500
Vancouver Chinese Canadian Activity Centre	41,495
Vancouver Christian School Assn	200,282
Vancouver Church For The Deaf	643
Vancouver Cinecom Associates Ltd	5,095
Vancouver City Archives	5,000
Vancouver City Savings Credit Union	900
Vancouver College Ltd	670,274
Vancouver Community College	48,674,367
Vancouver Community Workshop Society	59,275
Vancouver Contacts Influential Ltd	2,182
Vancouver Courier, The	1,453
Vancouver Crematorium Ltd	3,450
Vancouver Customs Brokers Ltd	18,375
Vancouver East Cultural Centre	84,500
Vancouver Elevator Maintenance Ltd	920
Vancouver Fire Prevention Service Co Ltd	605
Vancouver Folk Music Festival	17,000
Vancouver Folkfest Committee	1,400
Vancouver Freightliner Ltd	4,691
Vancouver Game Farm	3,369
Vancouver Gear Works Ltd	680
Vancouver General Hospital	148,477,935
Vancouver Hawks Field Hockey Club	708
Vancouver Independent Reporters	1,303
Vancouver Indian Centre Society	236,606
Vancouver Indian Cultural Survival School Society	4,000
Vancouver International Marathon	2,000
Vancouver Island Appraisals Ltd	600
Vancouver Irland Brass Foundry Ltd	22,403
Vancouver Island Exhibition Assn	25,654
Vancouver Island Greenhouse Growers Co-operative	2,854
Vancouver Island Haven Society	77,191
Vancouver Island Helicopters Ltd	775,076
Vancouver Island Literary Society	2,000
Vancouver Island Mine & Industrial Safety Assn	5,500
Vancouver Island Nordics-Touring Division	565
Vancouver Island North School District 85	14,040,644
Vancouver Island Piping Industry	4,083
Vancouver Island Presentations Ltd	1,800
Vancouver Island Programs For Special Children	18,688
Vancouver Island Publicity Bureau	106,109
Vancouver Island Racquets Ltd	1,083
Vancouver Island Real Estate Board	1,645
Vancouver Island Regional Library	989,368
Vancouver Island Regional Library District	1,212,719
Vancouver Island Tourist Service Ltd	143,642
Vancouver Island West School District 84	5,193,102
Vancouver Jewish Community Centre	1,219
Vancouver Kindercare Ltd	6,059
Vancouver Ladies Pipe Band Assn	9,229
Vancouver Lawn Tennis & Badminton Club	1,206
Vancouver Life Skills Society	31,036

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Vancouver Magazine Service Ltd	181,196
Vancouver Maritime Museum	62,000
Vancouver Mental Patients Association Society	511,371
Vancouver Mental Patients Association Society—The Phoenix	22,226
Vancouver Mill Machinery (1968) Ltd	6,302
Vancouver Montessori School Society	18,333
Vancouver Multicultural Society Of B C	5,000
Vancouver Museum & Planetarium Association Gift Shop	195,036
Vancouver Museums Assn	47,000
Vancouver Native Police Liaison Community Program	5,000
Vancouver Neurological Centre	298,809
Vancouver New Music Society	13,000
Vancouver Office Interiors Ltd	14,767
Vancouver Olympic Club	26,140
Vancouver Opera Assn	192,032
Vancouver Oral Centre For Deaf Children, Inc, The	214,029
Vancouver Pacific Swim Club	522
Vancouver Patio Shop Ltd	2,320
Vancouver Photo & Hobby Supplies Ltd	2,324
Vancouver Playhouse Acting School	1,500
Vancouver Playhouse Theatre Centre	53,777
Vancouver Police Motorcycle Drill Team	1,000
Vancouver Printers Ltd	820
Vancouver Public Aquarium	31,110
Vancouver Public Library	277,067
Vancouver Resource Society For The Physically Disabled	967,129
Vancouver Resource Society-Kelly Court	122,937
Vancouver Rowing Club	834
Vancouver Safety Council	118,540
Vancouver Sawmills Ltd	13,544
Vancouver School Board String Program	1,264
Vancouver School District 39	132,141,812
Vancouver School Of Theology	189,500
Vancouver Scientific Glass Blowing	4,359
Vancouver Seed Laboratory Ltd	716
Vancouver Sewing Machine Corp	1,758
Vancouver Shell Fish & Fish Co Ltd	11,784
Vancouver Shipyards Co Ltd	802,144
Vancouver Ski Travel & Recreation Show	850
Vancouver Society For Early Music	12,500
Vancouver Sound Equipment Ltd	2,322
Vancouver South Constituency Secretarial Services	37,514
Vancouver Sports Promotion Ltd	4,271
Vancouver Status Of Women	92,931
Vancouver Steamex	1,252
Vancouver Stock Exchange	3,970
Vancouver Sun	13,286
Vancouver Supper Club	700
Vancouver Supply Co	17,171
Vancouver Surf-Sailing Ltd	1,820
Vancouver Symphony Society	655,288
Vancouver Talmud Torah Assn	186,677
Vancouver Teen Challenge	7,894
Vancouver Textiles Ltd	60,434
Vancouver Tours & Transit Ltd	1,378
Vancouver Volunteer Centre	9,998
Vancouver Volunteer Society	34,510
Vancouver Wade-Dunbar Community Assn	545
Vancouver Water Ski Club	2,333
Vancouver Whitecaps Partnership	2,140
Vancouver Women In Focus Society	990
Vancouver Women In Trades Assn	8,000
Vancouver Womens Bookstore	693
Vancouver Womens Health Collective	119,654
Vancouver Ymca	1,400
Vancouver Youth Symphony Orchestra Society	10,000
Vancouver 1st Call Service	24,586
Vancouver-Interlock	60,000
Vancouver-Merritt Freight Lines Ltd	1,131
Vancouver-Point Grey Secretarial Services	10,945
Vancouver-Richmond Association For The Mentally Handicapped People	2,813,197
Vanda Boat Works	2,040
Vandale Trucking, Bruce	5,603
Vandalia Communication Systems Ltd	1,339
Vandenberg & Sons Ltd, W	740
Vandenberg, C E	950
Vandenberg, H	6,093
Vanderbilt Auto Body Ltd	2,725
Vanderburgh Scott & Darcy	52,308
Vanderdeen, G	563
Vandergaag & Sons Construction	13,867
Vanderhoof Chrysler-Dodge Ltd	616
Vanderhoof Co-Operative Assn	12,278
Vanderhoof Flying Service Ltd	41,058
Vanderhoof Homemaker Services	196,341
Vanderhoof Homemakers Society	99,275
Vanderhoof Lucky Dollar Store	888
Vanderhoof Pharmacy Ltd	100,841
Vanderhoof Public Library Assn	6,315
Vanderhoof Ringette Assn	570
Vanderhoof Transfer Ltd	20,091
Vanderhook Contracting	11,296
Vanderhorst, J	680
Vanderhorst, M	1,050
Vanderlinde, M & J	46,607
Vanderlinde, E	4,758
Vanderploeg, L	1,684
Vanderpols Eggs Ltd	38,621
Vanderveen Hay Sales Ltd	2,326
Vanderveen Trucking, J	4,683
Vanderwel Equipment Ltd	6,046
Vane Lawn & Garden Services Ltd	7,308
Vanen & Associates, Frank L	1,183
Vanen Counselling Service	3,850
Vanen, F L	50,952
Vanga Products Ltd	536
Vangeochem Lab Ltd	2,680
Vanguard Bottle Depot Ltd	940
Vanguard Distributors Ltd	2,661
Vanguard Plastics Ltd	1,100
Vanguard Trailers Ltd	2,897
Vanisle Plumbing & Heating Ltd	1,996
Vankeith, C	730
Vanlorest Holdings Ltd	3,683
Vans Heating Ltd	624
Vans Place	35,966
Vansantvoord, D	10,616
Vanschie, C	3,454
Vansco	5,628
Vansickle, K	2,564
Vantreight & Sons, G A	2,534
Vanzella, L A, Dr	618
Vanzella, L G, Dr	516
Varah Ltd, L A	38,652
Varga, F	510
Varian Canada Inc	70,970
Variety Club Of Bc Telethon	85,000
Variety Farm Training Centre	286,091
Varietys Treatment Centre For Children	3,578
Varsity Automotive Ltd	10,176
Varsity Grill	547
Varsity Washer Sales & Service (1974) Ltd	794
Vary, F	996
Vascaux Farms Ltd	4,431
Vaughan Durante Perry Ltd	4,000
Vaughan, D L	77,519
Vaughan, L	700
Vaughn, J	847
Vaughn, R E, Dr	14,480
Veale Holdings Ltd, G	15,970
Veale, G	1,302
Veasey Banks Excavating Ltd	8,733
Vebob Ranch	1,340
Veda, T	814
Vedder I G A Supermarket	2,092
Vedder Produce	945
Vedder Transport Ltd	1,652
Vedder Village Florist	1,038
Vedmans Farm	899
Vee Jays Cleaning Service	1,434
Veekens Poultry Farm Ltd	9,133
Vega Lube Ltd	1,044
Vegetable Patch	1,080
Velle Hotel	9,543
Veiner Trucking Ltd	16,010
Vela Housing Society	795
Velvet Electric Ltd	682
Velvet Touch Furniture Stripping	1,886
Venema, S	2,072
Venice Bakery Ltd	2,159
Ventura Auto Body	1,697
Venture Lodge	916
Venture Training Centre	4,921
Venue West Executive Services Ltd	18,474
Verbeme, C	866
Verdant Construction Ltd	21,773
Vere, P E	590
Verchere Supply Ltd	1,590
Verena Designs Inc	1,500
Verge, M L	975
Verhnjak, K	665
Verigin & Sons, N	1,620
Verities Books Inc	756
Verkerk, F	750
Vermedic Management Inc	1,031
Vernitron Piezoelectric Division	586
Vernon & District Association For The Mentally Handicapped	211,001
Vernon & District Chamber Of Commerce	23,534
Vernon & District Homemakers Society	775,243
Vernon & Thompson	1,395
Vernon Apartments	796
Vernon Blueprinting & Supplies	3,336
Vernon Bros Developments Ltd	8,218
Vernon Business Services Inc	912
Vernon Christian School Society	40,145
Vernon Community Arts Council	8,100
Vernon Community Music School	12,000
Vernon Drug Ltd	83,655
Vernon Figure Skating Club	14,149
Vernon Fruit Union	16,554
Vernon Funeral Home (1980) Ltd	2,998
Vernon Golf & Country Club	37,785
Vernon Helicopters Ltd	156,470
Vernon Irrigation District	283,846
Vernon Jubilee Hospital	14,896,166
Vernon Judo Club	13,873
Vernon Lock & Cycle Ltd	1,047
Vernon Lodge Hotel	2,314
Vernon Machine & Equipment Ltd	5,280
Vernon Motor Products	34,868
Vernon Moving & Storage Ltd	12,631
Vernon News, The	5,664
Vernon Optical Ltd	7,005
Vernon Parks & Recreation Commission	70,050
Vernon Paving Ltd	579,070
Vernon Pest Control & Tree Topping Ltd	5,269
Vernon Physiotherapy Clinic	1,823
Vernon Planned Parenthood Clinic	4,796
Vernon Racquet Centre	4,129
Vernon Radiator Co (1977) Ltd	1,661
Vernon Rent-All Ltd	3,173
Vernon Restholm Assn	1,040
Vernon School District 22	25,859,716
Vernon Senior Secondary School	9,614
Vernon Ski Club	1,261
Vernon Snowmobile Assn	42,170
Vernon Social Planning Council	30,823
Vernon Tiretown Tire Centres B C Ltd.	1,181
Vernon Toyota Centre Ltd	5,181
Vernon Transit Service	6,509
Vernon Womens Transition House	87,774
Vernon, F D S	76,885
Vernon, S J	5,231
Veros Backhoe Service	12,626
Veronika Cleaning Services	1,815
Versatch Products Inc	91,049
Versatile Contracting	7,117
Versatile Ventures Ltd	11,346
Verschuur, J	804
Verse-A-Title Products Ltd	1,749
Versus Enterprises Ltd	221,470
Vertesi, L, Dr	50,004
Vertigan, J	3,232
Vertlieb Anderson & Bomhof	7,436
Vetter Confectionery	1,420
Vetter, G	710
Veyer Distributors Ltd	675
Vibal Enterprises Ltd	10,826
Vi Programs For Special Children	4,372
Via Rail Canada Inc	31,833
Viamis Tire Ltd	1,081
Viatran Corp	861
Vibra-Sonic Control & Materials Handling Ltd	640
Vican Management Services Ltd	560
Vicarian Enterprises Ltd	15,000
Vice Versa Translation	992
Vice, A	4,316
Vici Metronics	2,631
Vicic, D P	1,000
Vick Enterprises Ltd	598
Vickers & Palmer	13,455
Vickers Power & Motion Control Systems	4,012
Victor Medic Pharmacy	105,143
Victor (Canada) Ltd	8,659
Victor Hairdressing School Ltd.	986
Victor, S T	700

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Victoria & District Caller Teachers Assn	3,271
Victoria & Vancouver Island Multiple Sclerosis Society	3,757
Victoria Alarm Service Ltd	1,475
Victoria Amateur Swimming Club	14,717
Victoria Ambulance Employees Fund	1,100
Victoria Architectural Services Ltd	900
Victoria Association For Community Diversion/Meditation Services	92,832
Victoria Association For The Care Of The Dying	33,460
Victoria Automatic Transmission Service Ltd	1,421
Victoria Avionics Ltd	3,890
Victoria Bindery	2,011
Victoria Book & Stationery Co Ltd	476,935
Victoria Bowmen	5,000
Victoria Cablevision Ltd	3,725
Victoria Camera Service	868
Victoria Car Wash Ltd	3,392
Victoria Chinatown Care Centre	352,416
Victoria Christian Education Society	281,351
Victoria Churches Group Home Society	30,984
Victoria City Police Kiwanis Wheels Project	1,296
Victoria Clean-Rite (1979) Ltd	1,149
Victoria College Of Art	14,000
Victoria Commonwealth Society	10,800
Victoria Conservatory Of Music	120,200
Victoria Cool-Aid Psychiatric Boarding Home	5,612
Victoria Cool-Aid Society	318,124
Victoria Crystalette Synchronized Swim Club	6,909
Victoria Customs Brokers Ltd	5,140
Victoria Deli Farm	1,100
Victoria Disposal Co Ltd	1,132
Victoria Electric (1979) Ltd	16,253
Victoria Exhibition	555
Victoria Fiddlesticks Ltd	974
Victoria Flying Club	2,560
Victoria Folkfest Committee	1,400
Victoria Foundries Ltd	19,844
Victoria General Hospital (Fairfield)	41,878,674
Victoria General Hospital Auxiliary	6,503
Victoria Girls Alternative Program Society	75,414
Victoria Glass Co Ltd	2,814
Victoria High Daycare	41,259
Victoria Highland Games Assn	1,000
Victoria Honda	2,200
Victoria Hadac Home Show	2,100
Victoria Indian Educational Council	4,000
Victoria Industries Ltd	2,279
Victoria International Development Assn	2,040
Victoria International Festival Committee	70,500
Victoria Laundry Ltd	358,757
Victoria Life Enrichment Society	416,725
Victoria Lodge	135,864
Victoria Marine Electric Ltd	16,611
Victoria Marine Resource Centre	1,546
Victoria Mobil Vac Services Ltd	16,700
Victoria Native Football Club	1,900
Victoria Native Indian Friendship Centre	44,099
Victoria Parking Commission	960
Victoria Paving Co Ltd	1,326
Victoria Pennysaver	2,540
Victoria Personal Computers Ltd	22,803
Victoria Photo Supply Ltd	19,926
Victoria Plastics Co Ltd	8,480
Victoria Plate Collectors Exchange	518
Victoria Plating Ltd	10,283
Victoria Pollock Glenayre Day Care Centre	1,056
Victoria Press Ltd	11,637
Victoria Print Centre	36,351
Victoria Professional Typesetting Ltd	687
Victoria Prosthetic Laboratory	127,921
Victoria Psychological Services	2,750
Victoria R E A D Society	4,170
Victoria Real Estate Board	1,500
Victoria Regent, The	1,470
Victoria Seasprays Field Lacrosse Club	708
Victoria Security Patrol Ltd	7,002
Victoria Senior Citizens Housing Society	896,780
Victoria Single Parent Resource Centre Society	34,210
Victoria Sashes & Cushions Furnishings Ltd	1,010
Victoria Sport School	861
Victoria Stress & Pain Centre	8,441
Victoria Symphony Society	180,595
Victoria Taxi Ltd	1,698
Victoria Tent & Awning Ltd	1,590
Victoria Tire Ltd	24,760
Victoria Track & Field Club	55,301
Victoria Travel Shoppe Ltd, The	4,445
Victoria Van & Storage Co Ltd	25,262
Victoria West K O A Kampground	2,202
Victoria Womens Transition House	124,830
Victoria YM-YWCA Out Of School Program	13,281
Victoria-Esquimalt Minor Hockey Assn	5,322
Victorian Hospital	304,682
Victorian Order Of Nurses B C	91,331
Victory Apartments	7,641
Vidal Automotive & Industrial Supplies	540
Video Industries	3,500
Video Only	8,602
Video Out International	795
Video Stop	6,694
Video Village, The	1,897
Video 1 Productions	750
Vido	6,775
Viet Pharmacy Ltd	52,107
View Construction Ltd	13,114,478
View Royal Elementary School	528
View Royal Fire Protection District	155,074
Viewridge Farm Ltd	1,024
Vigh, L	2,597
Vigne, B	625
Vihar Construction Ltd	16,119
Viking Air Ltd	3,542
Viking Automotive Ltd	593
Viking Display Services Ltd	4,237
Viking Farms	1,640
Viking Films Ltd	6,996
Viking Helicopters Ltd	122,135
Viking Transport Co Ltd	25,490
Viking-Alexander Metal Products Ltd	4,878
Villa Cathay Care Home Society	1,129,603
Villa Esso Service	4,192
Villa Pandora	94,908
Villa Vista Lodge	150,603
Villa, R M	3,290
Villa, The	29,387
Village Chrysler	4,345
Village Esso 80	2,346
Village Garage	900
Village Garden Restaurant	584
Village Green Inn, The	10,277
Village Laundry & Cleaners	602
Village Markets Ltd	10,472
Village Montessori	1,896
Village Motel	733
Village Of Alert Bay	135,892
Village Of Ashcroft	312,599
Village Of Belcarra	136,690
Village Of Burns Lake	343,426
Village Of Cache Creek	218,958
Village Of Chase	341,895
Village Of Clinton	165,703
Village Of Cumberland	244,269
Village Of Fort Nelson	889,501
Village Of Fort St James	216,937
Village Of Fraser Lake	272,038
Village Of Fruitvale	353,621
Village Of Gold River	223,182
Village Of Granisle	194,226
Village Of Harrison Hot Springs	194,816
Village Of Hazelton	224,407
Village Of Kaslo	275,033
Village Of Keremeos	88,754
Village Of Lake Cowichan	558,381
Village Of Lillooet	265,462
Village Of Lions Bay	89,722
Village Of Lumby	363,235
Village Of Lytton	104,350
Village Of Masset	193,062
Village Of Mcbride	167,927
Village Of Midway	106,431
Village Of Montrose	207,302
Village Of Nakusp	185,046
Village Of New Denver	167,081
Village Of Oliver	194,352
Village Of Pemberton	119,924
Village Of Port Alice	157,555
Village Of Port Clements	199,989
Village Of Port Edward	150,574
Village Of Pouce Coupe	207,148
Village Of Salmo	184,350
Village Of Sayward	88,503
Village Of Sechelt	92,911
Village Of Silverton	115,040
Village Of Slocan	140,324
Village Of Tahsis	320,820
Village Of Taylor	169,151
Village Of Telkwa	165,261
Village Of Tofino	79,915
Village Of Ucluelet	122,409
Village Of Valemount	345,728
Village Of Warfield	181,529
Village Of Zeballos	137,967
Village Of 100 Mile House	193,255
Village Pharmacy	79,873
Village Printing & Stationery Ltd	503
Village Service	1,390
Villager Mens Wear	1,011
Villers Air Services Ltd	71,127
Vimar Machinery Ltd	2,727
Vincent, J G	4,547
Vindenskov, E L	1,628
Vine, A W C	1,413
Vines, D N & M	4,578
Viney Contracting, K	370,230
Vinge, D R	691
Vink & Son Farms, Peter J	1,400
Vintage Restaurant Ltd, The	3,993
Vipond, R W	22,576
Virani Zinat & Jaffer	16,920
Visa Truck Rentals (1976) Ltd	7,227
Vischer Skaburskis Planners	1,238
Vishloff & Sons, N	624
Vision Plus Optical	797
Visisystems	4,709
Visram, S	1,161
Visscher, E	2,620
Visser, G	509
Vista Alegre	48,799
Vista Drugs (1980) Ltd	90,695
Visual Data Corp	769
Visual Education Centre	119,277
Visual Electronic Ltd	1,009
Visual Information Systems	7,034
Visualtek	28,955
Vitalife Exercisers Ltd	1,769
Vitality Products Ltd	1,080
Vitis Plywood Sales	3,722
Vlektronics Agencies Ltd	538
Vocational Counselling Service Of B C	2,325
Vocational Support & Living Skills	1,982
Vogel Farm	640
Vogel, R H	967
Voght, L C	950
Vogue Hotel	19,771
Vogue Portraits & Cameras Ltd	8,066
Vohar Excavating	1,174
Voldeng Trucking, Larry	8,538
Volenti Management Ltd	1,538
Volkmann, H H	32,616
Vollo, R M	1,550
Volunteer Grandparents Society	64,872
Von Hagen, H	688
Von Hahn, D	546
Vonk, R	1,776
Vooys, A	896
Vossen, C	720
Voth, L & S	705
Voyageur Contracting Ltd	1,337
Voykin Bros Contracting Ltd	1,434
Voynovich, M	1,818
Vriends, M A	1,600
Vrlak Robinson Advertising Ltd	99,366
Vulcan Industrial Packaging Ltd	10,265
Vulcan Machinery & Equipment Ltd	31,650
Vuorensivu, C & J	67,218
Vyse, H G, Dr	57,306
W & C Automotive Ltd	6,918
W & S Roadbuilders Ltd	1,503
W & W Construction Ltd	24,070
W A C H O	7,750
W A M Drilling & Blasting Ltd	5,984
W B Audiotron Enterprises Ltd	63,211
W D C Services Ltd	1,024
W D Holdings Inc	1,640
W D Mobile Extinguishers Ltd	627
W F L Contractors Ltd	2,044,681
W H Sound Services Ltd	3,739
W H Tire & Aligment Services	966
W J Mouat Secondary School	1,000
W K Log Ltd	7,404

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W L Construction Ltd	21,401
W L Factory Showroom Inc	520
W L Serums & Vaccines Ltd	674
W M Painting Ltd	9,870
W M Tire Service Ltd	39,063
W O O M B	8,828
W R Communications Ltd	567,025
W R Construction Products Ltd	27,101
W R Ventures Ltd	2,044
W Ross Macdonald School, The	160,580
W S Industries	15,544
W T H Canada Inc	1,894
W W Farms	1,773
W W Logging Ltd	3,417
W W Upholstery & Boat Tops Ltd	809
Wachtel, E	14,363
Wacker, C	5,300
Waddells Haven Guest Home	222,782
Waddington Logging	4,082
Wade & Associates, J M C	5,561
Wade Cedar Products Ltd	7,258
Wade Co Ltd, Norman	206,383
Wade, A	27,746
Wade, F E	1,933
Wade, J	616
Wadlegger, J & H	4,845
Wadlegger Logging & Construction Ltd	34,587
Wadsworth Publishers Canada Ltd	2,147
Waenink, R	2,650
Wagar Trucking, F	46,248
Wagar, G	38,775
Wageman Bailey & Glazier	3,991
Wagg & Hambleton Architects	1,497
Waglisla Air Inc	13,454
Waglisla Gliles	31,287
Wagman & Sons	5,619
Wagman Enterprises Ltd	1,872
Wagner, J & C	4,965
Wagner Engineering Ltd	6,535
Wagner Tools Ltd	1,996
Wagner, C	900
Wagner, I J	658
Wagon Train Estates Ltd	2,285
Wagon Wheel Drive In	1,640
Wain Road Manor	47,648
Wainbee Ltd	3,782
Wainoco Oil & Gas Ltd	108,686
Wainwright Marine Services Ltd	16,137
Wainwright, A S	1,809
Wainwright, W M, Dr	8,233
Waisman Dewar Grout	1,313
Waite, D E	1,635
Waitemata Orchards Ltd	2,000
Waites Wheel Alignment Ltd	672
Wajax Industries Ltd	496,697
Wajo Enterprises Ltd	1,749
Wake-Up Jake Cafe	1,137
Wakefield Construction Ltd	39,142
Wakefield Sperling Auto Parts Ltd	2,936
Wakefield, P	750
Wakefield, P	2,356
Wakeman & Trimble	683
Wakitas Enterprise Ltd	910
Wakiwa Construction Ltd	1,290
Wal-Ven Auto Body	768
Walbern Agri-Systems Ltd	2,955
Walbohm Building Materials Ltd	1,635
Walcan Seafood Ltd	1,300
Walch Repairs, Jim	2,137
Walch, J R	965
Walde, H	7,032
Walden Public Relations Ltd	92,673
Walden, F E	36,421
Waldie, W T	1,852
Waldmann, Dr H K & Burrows, Dr M.	1,093
Waldorf School Association Of B C	145,497
Waldron Contracting, R	900
Waldron Holdings Ltd, W C	5,267
Waldron, W C	3,186
Wale, B	700
Wale, C	700
Wale, D	700
Wale, K	7,035
Wales Pottery, Gordon	840
Wales, C	10,544
Walhachin Ranches Inc	1,180
Walkem, R G	1,593
Walker & Associates, John	11,132
Walker & Mctavish	5,654
Walker & Son Bulldozing	29,353
Walker Bulldozing Co Ltd, Johnny	2,020
Walker Contracting Ltd, R L	1,057

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Walker Dental Laboratory Ltd	826
Walker Electric Ltd	3,454
Walker Golf Car Sales & Service Ltd, Fred	1,309
Walker Leonard Advertising Ltd	130,772
Walker Ussher Agencies Ltd	1,640
Walker, C	1,229
Walker, C	5,080
Walker, D	6,720
Walker, D	870
Walker, F	2,007
Walker, G	7,726
Walker, J	5,711
Walker, J	820
Walker, K	751
Walker, L E	3,424
Walker, M	9,034
Walker, R E	39,231
Walker, S G	525
Walker, T E	1,340
Walker, T H	762
Walkers Gradall Services Ltd	12,104
Walkers Repair Centre	8,704
Walkley, P	950
Walkleys Cranbrook Meat Market	1,172
Walkleys Meats Ltd	1,000
Walkus, S & Hemme, A	9,875
Walkus, C	1,400
Wall, C & C	2,391
Wall Hearing Aid Centre, R	972
Wall Repairs, Pete	4,700
Wall St Journal	1,201
Wall To Wall Janitor Service	630
Wall, G J	16,630
Wall, M D, Dr	594
Wallace Machine & Mfg Co Ltd	2,741
Wallace Trucking, David	4,449
Wallace Upholstery	2,726
Wallace, A	31,177
Wallace, C	700
Wallace, D	1,878
Wallace, E	9,605
Wallace, G G	15,959
Wallace, J	700
Wallace, P	1,542
Wallbank, D	800
Wallbaum, L	2,380
Wallensteen, M	570
Waller Enterprises, Tom	2,899
Waller, D E, Dr	1,016
Waller, T G	1,491
Wallis Scott Rosario & Vohora	613
Wallis, P K	29,308
Walls & Son Ltd, Fred	124,359
Walls Farms Ltd	1,298
Walls Home Furnishing Ltd	2,978
Walls, J W C, Dr	692
Wallys Auto Body Ltd	913
Wallys Backhoe Service	9,635
Wallys Radiator Service	1,934
Walman, W J	5,929
Walnut Enterprises	1,391
Walsh & Macadams	12,819
Walsh & Sons Ltd, J	1,064
Walsh Holdings Inc, J	1,040
Walsh, B	1,380
Walsh, K	47,498
Walsh, P B	2,646
Walsh, R M, Dr	690
Walter Upholstery, Dick	1,057
Walter, D	13,563
Walter, P B	2,500
Walter, W S, Dr	1,050
Walters, B & Washenck, R	5,880
Walters Automotive Services Ltd	857
Walters Welding Ltd	2,056
Walters, H P	22,332
Walters, H M	14,689
Walters, K C, Dr	6,508
Walters, L	863
Walther, G L, Dr	7,440
Walther, R	58,041
Walton, B F	1,690
Walts Drive In	1,356
Walts Holdings Ltd, G	4,065
Walts Trucking (1981) Ltd	11,428
Wampole Inc	16,423
Wan Yin Restaurant Ltd	5,011
Wandlena Motel	560
Wander-Inn Restaurant	1,182
Wanderers Home Trailer Park	576
Wang Canada Ltd	338,630

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Wannamaker, W	556
Wannop, L G	49,852
Wanso Enterprises Ltd	41,239
Wapiti Consulting Inc	850
Wapple Bros Logging Ltd	22,577
Warburton, W P	11,410
Ward Bulldozing, G	3,175
Ward Hydraulics Ltd	823
Ward Johnston Electric Ltd	1,790
Ward Music Ltd	1,975
Ward Optical Ltd	2,178
Ward Photographic Design, Sterling	2,073
Ward Pontiac Buick G M C (1980) Ltd	20,028
Ward Trucking, Ron	16,452
Ward Trucking, Wayne	33,539
Ward, A E	10,813
Ward, J A	695
Ward, M	1,000
Ward, M T	2,232
Ward, S	2,497
Wardrope, M G	1,085
Wards Contracting Ltd	25,236
Wards Natural Science Ltd	2,070
Wards Sunshine Cleaners	1,667
Ware, D B & Elliot, G A	7,560
Ware, D B	11,439
Warehouse Food Stores	2,018
Warehouse School Society	44,095
Warkentine, Greg	1,000
Warman, R	2,107
Warn, P	7,666
Warnaco Of Canada Ltd	573
Warner Bros Distributing Corp	2,574
Warner Rentals Ltd	3,750
Warner Signs	722
Warner-Lambert Canada Ltd	26,988
Warner, A	589
Warner, B	2,200
Warner, B E	4,480
Warner, D M, Dr	1,170
Warner, P	1,590
Warnock Hersey Professional Services Ltd	1,582
Warren, C & Jervis, A	37,738
Warren, K & K	963
Warren Electric	2,485
Warren Farms Ltd	706
Warren Inc, L M	1,954
Warren Ladner Berge & Co	2,288
Warren Trucking, A	9,016
Warren, A	19,661
Warren, D	49,816
Warren, E	45,517
Warren, M L	949
Warrens Automotive Service Ltd	1,329
Warrick, A	625
Warrington, J	6,248
Warrington, R	19,018
Wasa Snacks & Things	1,144
Wasel, L D	2,444
Wash Rack	1,871
Washington Inn	1,097
Washington Post, The	1,376
Washington State University	1,072
Washtock, R	954
Wass Breathing Equipment	59,494
Wasty, G H, Dr	12,215
Wasylenko, J	828
Water Lily Bay Resort	880
Water Pollution Control Federation	1,258
Waterbrooks Ind	10,530
Waterfront Chartering Ltd	1,392
Waterhouse, H M	623
Waterloo Rest Home	37,852
Waterous G M Diesel Ltd	10,078
Waters Brothers Electric Ltd	54,491
Waters Scientific Ltd	769
Waters, B M	5,326
Waters, D W M	857
Waterways Equipment Ltd	726
Watkin Motors Ltd	14,275
Watkins Grading Ltd, Merv	111,441
Watling, L	4,093
Watson & Ash Transportation Co Ltd	1,150
Watson & Martin	133,906
Watson Bar Ranch	1,200
Watson Contracting	2,275
Watson Lake Bus Lines Co Ltd	7,097
Watson Lake Flying Services Ltd	2,437
Watson Lake Foods Ltd	3,096
Watson Lake Hardware	3,226
Watson Lake Hotel Co Ltd	4,459

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Watson Lake Local Improvement District	609
Watson Lake Motors Ltd	1,474
Watson Lake Oil Distributors Ltd	40,601
Watson Ltd, John	27,152
Watson Trucking & Contracting, Lionel G	30,698
Watson Trucking & Excavating, John	6,280
Watson, A B, Dr	3,540
Watson, B	870
Watson, C	3,150
Watson, D B, Dr	93,269
Watson, D E, Dr	789
Watson, E E	17,633
Watson, E J	5,236
Watson, G K, Dr	1,311
Watson, J S	1,610
Watson, K	1,831
Watson, K	9,439
Watson, L	2,674
Watson, M	789
Watson, R	506
Watson, R	846
Watson, S	9,163
Watson, W	1,596
Watt Films Inc, G	17,899
Watt, A	2,045
Watt, B	939
Watt, J	1,181
Watt, L	764
Watt, P S, Dr	824
Watt, R J	5,509
Watt, S	945
Watters Power Saws Sales & Service (1979) Ltd	3,449
Watterson, T J	16,296
Watts & Co Ltd	956
Watts Burns & Davis	15,000
Watts, A	7,950
Watts, G	924
Watts, S B	4,500
Waugh, B D	1,153
Waugh, E J	1,935
Waugh, G	6,025
Wawryk & Son Ltd	1,499
Way-Lyn Holdings Ltd	960
Way-Mark Industries Ltd	2,381
Way, D L	640
Waycon Logging Ltd	30,501
Waylen Excavating	1,593
Wayling, J T	1,561
Waymarc Industries Ltd	22,671
Waymarc Sales Corp	3,903
Wayne Safety Ltd	665
Waynes Auto Repairs	812
Waynes Excavating	1,800
Waynes Grocery	564
Waynes Service Ltd	1,529
Waynes Tractor Services	12,447
Waynes Travel Service Ltd	1,280
Wayside House	1,569
Wayside Inn	780
Wayside Service (1968) Ltd	58,453
Wayte Blohm & Associates	2,150
We M Consultants Ltd	6,366
Wearco Tool Ltd	2,599
Weather B Transport Co Ltd	42,270
Weatherall Service Ltd	993
Weatherhaven Resources Ltd	6,212
Weaver Contracting, G	18,540
Weaver, A T	1,000
Weaver, B A, Dr	517
Weaver, B R	19,610
Weaver, K C	2,050
Webb & Trace Ltd	109,772
Webb, B	800
Webb, C J	1,982
Webb, M	2,000
Webb, W E	1,246
Webber & Co	2,155
Webber Trucking	2,345
Webber, K A	8,950
Webber, L	780
Webbing Mills Co Inc, E	924
Webbs Holiday Acres	2,271
Weber Electric Manufacturing Co	750
Weber Marking Systems (Canada) Ltd	3,668
Weber Trucking, Don	3,923
Weber, B V	841
Weber, H, Dr	5,069
Weber, K F	1,700
[illegible] Enterprises Ltd	1,130
Webster & Son Trucking Co	6,843
Webster Instruments Ltd	9,738
Webster, D	1,200
Webster, E	534
Webster, S	9,061
Webster, T	612
Websters Corners Daycare Centre	75,325
Weddell Horn & Co	5,426
Wedge, J	2,050
Wedgemont Drilling & Blasting (1982) Ltd	129,615
Wedgewood Point Properties	1,963
Wedemann, W	45,085
Wee Care Centre	19,406
Wee Care Day Care Centre	3,873
Wee Geordies	744
Wee Tote Messengers	1,000
Weekes Photo Graphics Ltd	14,360
Weeks & Humphreys	1,046
Weeks Construction Inc	12,148
Weeks, E M	1,854
Wealth-Trans Forestry Contracting	2,082
Wegert, G J	700
Weinrauch, D	2,100
Weipert Trucking Ltd, Ray	26,822
Weir Bros Heavy Hauling Ltd	19,962
Weir Contracting Ltd, Dan	8,733
Weir Logging Ltd	10,067
Weir Trucking, T H	988
Weir-Jones Engineering Consultants Ltd	1,200
Weir, J	740
Weisbeck, G & Clarke, S	11,740
Weisbeck, G, Clarke, S & Zest, G	33,369
Weisbeck, J A, Dr	513
Weisenburgher, E F, Dr	13,238
Weisman, V & Rude-Weisman, B	7,058
Weismiller Transport Ltd, W A	82,820
Weiss Filters	2,204
Weiss, C	2,020
Weissenborn, K	2,774
Weistubb, D N	849
Weitzel, D	21,733
Weitzel, S	630
Wejr Enterprises Ltd, G	516
Welch, E K	729
Welch, R	642
Welchman, B G	1,513
Welchs Auto Electric Ltd	4,343
Weldco Ltd	2,890
Welding Institute Of Canada	1,620
Weldon Skidding, Mark	5,574
Weldring, W	7,557
Weldwood Of Canada Ltd	205,150
Weldwood Of Canada Sales Ltd	39,720
Welle Horticulture Ltd, K F	2,224
Wellington Garage	1,775
Wellington Nursery School	16,178
Wellington Opticians	2,747
Wellman, A	2,552
Wellman, P A	2,500
Wells Consultants Ltd	5,000
Wells Engineering Ltd	1,698
Wells Fargo & Co Express Ltd	2,160
Wells Fargo Contracting Ltd	6,132
Wells Gray Hardware Ltd	1,967
Wells Holding Ltd	9,628
Wells Improvement District	6,482
Wells Lumber Sales	960
Wells Sawmill	11,596
Wells Service & Supply	1,434
Wells, A	33,534
Wells, G F	3,545
Wells, V	13,981
Wells, W	5,467
Welsh Welding, J	7,750
Welsh, M F	1,083
Weltzin, G	1,550
Wen Do West	550
Wendell Equipment Ltd	1,550
Wendt & Phillips Mens Wear Ltd	2,487
Weninger, L	2,986
Weninger, R	812
Wenner, R	16,260
Wenner, R A	6,475
Wennesland, D E	14,064
[illegible]	198,194
Wenth, M & Evans, T	25,827
[illegible], S	1,491
Werners Refrigeration Co Ltd	808
[illegible], S	11,369
Werry, D & L	57,715
Wershler & Associates Ltd, Dale	123,448
Wes Pharmacy	47,089
Wes-Del Marine (1977) Ltd	1,965
Wes-Tel Communication Services Ltd	23,028
Wesalco Of Canada	1,130
Wescana Pharmacy Ltd	58,691
Wesco Industries Ltd	264,211
Wescor Financial Ltd	896
Wescor Inc	3,553
Wesdrill	12,169
Wesenberg, B G	606
Wesfrob Mining Division	3,620
Wesgar Industries Ltd	2,009
Weslbeck S Clarke & B Turman, G	840
Weskett, R G C	8,837
Wesley Construction & Transportation Ltd	22,625
Wesley, B V	700
Wespac Industrial Coatings & Chemicals Ltd	1,853
Wess Excavating	15,843
Wess Messenger Service	1,008
Wessel Optical Ltd	3,236
West Arm Concrete & Gravel Ltd	9,489
West Arm Mechanical Ltd	1,318
West Arm Truck Lines Ltd	18,947
West Bay Investments Ltd	1,679
West Broadway Tv Sales & Service	1,616
West Bros Frames & Chairs Ltd	2,470
West Canadian Gases & Welding Supplies Ltd	8,153
West Central Pipe	3,210
West Chemical Products Of Canada Ltd	5,005
West Chilcotin Trading	1,604
West Coast Allergy Laboratory	8,234
West Coast Blasting Ltd	68,084
West Coast Cablevision Ltd	1,031
West Coast Chrome Inc	1,530
West Coast Contracting	23,268
West Coast Cooling Co Ltd	2,500
West Coast Cycles & Mowers Ltd	1,469
West Coast Engineering Ltd	271,724
West Coast Environmental Law Assn	2,559
West Coast Fiberglass Ltd	633
West Coast Fieldservice Ltd	2,399
West Coast Film Opticals Ltd	3,474
West Coast Flowercraft Supply Co Ltd	705
West Coast Fuel Logs Inc	1,865
West Coast General Hospital	7,415,167
West Coast Glass-80	2,703
West Coast Health Care Services Ltd	254,401
West Coast Machinery Ltd	36,110
West Coast Manly Shipyard	1,637
West Coast Motors Ltd	1,460
West Coast Nature Carvings	640
West Coast Powerlifting Assn	2,204
West Coast Racquet World Inc	555
West Coast Radiator	739
West Coast Reman Ltd	951
West Coast Reporting	5,845
West Coast Salmon Smokers Ltd	1,000
West Coast Savings Credit Union	25,764
West Coast Title Search Ltd	1,068
West Coast Welding Supplies Ltd	29,982
West Coast Wool	5,000
West Coast Woolen Mills Ltd	8,382
West Country Fencing	65,019
West Crystal Co Ltd	11,256
West Design	1,683
West End Adult Day Care	77,065
West End Chevron	665
West End Chevron Service	4,428
West End Community Centre Assn	4,070
West End Community Centre Pre-School	2,185
West End Home Care Service	1,063
West End Out Of School Care Society	18,477
West End Pharmacy Ltd	131,506
West End Tire Ltd	518
West Flat Steel Ltd	900
West Fraser Building Supplies Ltd	42,208
West Fraser Forest Products Ltd	24,513
West Fraser Mills Ltd	5,942
West Georgia Motors Ltd	1,054
West Hotel	35,285
West Kootenay Animal Hospital Ltd	616
West Kootenay Aquatic Society	33,240
West Kootenay Auto Parts Ltd	5,090
West Kootenay Babe Ruth Baseball	609
West Kootenay Cerebral Palsy Assn	100,219
West Kootenay Cultural Society	15,108
West Kootenay Educational Resource Society	26,673

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West Kootenay Fire Safety Ltd	1,294
West Kootenay Labour Centre	4,500
West Kootenay Mine & Industrial Safety Assn	4,000
West Kootenay Naturalists Assn	1,000
West Kootenay Power	99,659
West Kootenay Regional Arts Council	16,500
West Kootenay Reinforcing Ltd	4,340
West Kootenay Union Board Of Health	1,940
West Lift Sales & Service Ltd	664
West Logging Ltd	12,753
West Point Grey Baptist Pre School	576
West Point Grey Day Care Society	8,221
West Point Grey Lawn Bowling Club	7,750
West Point Grey Under 3 Day Care Society	2,580
West Point Rentals Ltd	2,863
West Publishing Co	2,577
West Ridge Tire Ltd	1,313
West Shore Constructors Ltd	833
West Shore Landscaping Ltd	85,686
West Shore Laylum	336,531
West Side Family Place Society	43,263
West Signs Ltd, Jim	3,163
West Studios Ltd, W D	4,264
West Textiles	5,403
West Transfer (1965) Ltd	20,569
West Tree Service, John	900
West Van Esso	1,082
West Vancouver Community Arts Council	7,840
West Vancouver Day Care Centre	4,756
West Vancouver Day Care Society	16,093
West Vancouver Montessori School	10,714
West Vancouver Otters Swim Club	12,619
West Vancouver Rehabilitation Clinic	1,623
West Vancouver S W A P Assn	30,200
West Vancouver School District 45	14,270,638
West Vancouver Senior Citizens Housing Society	12,535
West Victoria Texaco	3,253
West 10th Physiotherapy Clinic	702
West-Can Air Filter (1981) Ltd	975
West-Can Auto Supply	12,234
West-Can Communications Ltd	208,488
West-Wind Nursery	19,268
West/Quest, The	3,434
West, E M	9,754
West, F	700
West, L	965
West, S	2,843
West, S J	1,509
West, S M	1,247
Westank-Willock	4,529
Westbank & District Chamber Of Commerce	2,808
Westbank Drug Mart	137,432
Westbank Elementary School	664
Westbank Fire Protection District	58,996
Westbank Indian Council	141,042
Westbank Museum & Arts & Crafts Society	2,303
Westbank Ready-Mix	17,120
Westbank-Willock	2,457
Westbay Instruments Ltd	17,347
Westbec Holdings Ltd	35,508
Westbrook Hardware	1,200
Westbrook Management Centre Ltd	120,497
Westburne	36,843
Westcan Horticultural Specialists Ltd	2,322
Westcan Mfg Ltd	3,500
Westcoast Actors Society	7,003
Westcoast Audiovisual Services Ltd	2,314
Westcoast Auto Upholstery	553
Westcoast Customs Brokers Ltd	1,320
Westcoast Hardware & Supply	4,684
Westcoast Hotels	702
Westcoast Hydraul Services Ltd	1,500
Westcoast Ornamental Iron Works Ltd	1,480
Westcoast Petroleum Ltd	33,574
Westcoast Scientific Ltd	740
Westcoast Tool Sales & Service Ltd	4,310
Westcoast Writing & Research	8,480
Westcott, A	2,793
Westcraft Manufacturing Co	2,408
Westeel-Rosco Ltd	567,072
Westen Construction Associates Ltd	740
Westen Construction Ltd, F	2,060
Westerby, B & D	2,070
Westerhof, E D & D E	1,023
Westerly Hotel, The	4,411
Westermark, W	1,175
Western Air Cooled Engines Ltd	14,864
Western Allergy Services Ltd	17,895
Western Auto Wreckers (1974) Ltd	1,232
Western Beauty Supply Ltd	8,068
Western Belting & Hose Ltd	2,169
Western Bindery Ltd	85,569
Western Brake & Clutch (1981) Ltd	10,197
Western Business Forms Ltd	57,808
Western Canada Horticultural Trade Show	1,128
Western Canada Hydraulic Laboratories Ltd	139,585
Western Canada Steel Ltd	117,222
Western Canada Theatre Society	54,000
Western Canadian Fashion Designers Assn	8,265
Western Canadian Radiographics Ltd	4,169
Western Canadian University Marine Biological Society	1,238
Western Cap & Garment (1979) Ltd	6,993
Western Carriers Ltd	5,165
Western Cash Register Inc	2,055
Western Chromatography Supplies	4,533
Western Community Chamber Of Commerce	12,914
Western Community Incorporation Study Committee	1,000
Western Concord Manufacturing Ltd	36,671
Western Conference Of Association	8,900
Western Coring & Equipment Co Ltd	2,811
Western Decal Ltd	7,111
Western Delivery & Moving	4,518
Western Diesel Sales & Mfg Ltd	1,985
Western Display Service Ltd	5,122
Western Document Exchange Ltd, The	643
Western Drug Mart	1,711
Western Earthco Ltd	11,537
Western Emergency Physicians	827
Western Energy Control	2,653
Western Equipment Ltd	93,581
Western Evergreens Ltd	600
Western Exhibition Management Ltd	5,080
Western Fibres Ltd	112,845
Western Foam Supply Co (1974) Ltd	21,904
Western Foods	2,041
Western Forest Industries Ltd	1,955
Western Forest Products Ltd	13,300
Western Forestry Conservation	2,668
Western Formula Products Ltd	2,005
Western Frost Society	8,591
Western Greenhouse Growers Co-Operative Assn	4,326
Western Group	1,351
Western Heritage Supply Ltd	12,185
Western Illustrators (1981) Ltd	35,163
Western Imperial Distributors Ltd	92,056
Western Indian Agricultural Corp Ltd	5,920
Western Indian Rodeo & Exhibition Assn	9,000
Western Industrial Enterprises Ltd	2,393
Western Industrial Programming	1,125
Western Industrial Relations Ltd	9,705
Western Institute For The Blind	23,734
Western Institute For The Deaf	308,954
Western International Electronics	733
Western Joint Electrical Training Society	41,124
Western Lath Ltd	15,372
Western Lattice Works Inc	658
Western Legal Publications Ltd	25,964
Western Library Services Ltd	295,202
Western M A N Diesel Sales	1,040
Western Management Consultants	36,375
Western Marine Ltd	141,169
Western Medi-Aid Products Ltd	18,860
Western Mill Disposal (1981) Ltd	820
Western Multicultural School Of Beauty	1,275
Western News Advertiser, The	1,910
Western Oil Services Ltd	2,457
Western Optical Ltd	2,858
Western Pacific Doorland Ltd	1,920
Western Pacific Marine Ltd	185,058
Western Packaging Systems Ltd	2,000
Western Paving Ltd	4,138
Western Physicians Replacement Services Ltd	2,774
Western Plumbing & Gas Fitting Ltd	900
Western Power Cable Jointing Ltd	90,934
Western Press Clipping Bureau	46,139
Western Professional Centre B C Ltd	820
Western Professional Communications Ltd	9,174
Western Professional Film Laboratories Ltd	14,600
Western Propeller Ltd	2,084
Western Protein Foods Ltd	133,106
Western Psychological Services	1,599
Western Pump & Pollution Systems Ltd	2,995
Western Radio Dispatch Ltd	3,719
Western Reforestation Co-Operative	19,112
Western Reproducers Ltd	3,218
Western Saws Ltd	879
Western Scale Co Ltd	30,436
Western Scientific Services Ltd	106,375
Western Sleep Products Ltd	53,292
Western Society For Senior Citizens Service	71,447
Western Sound Ltd	1,320
Western Stainless Fabricators Ltd	6,628
Western Star Trucks Inc	9,086
Western Supplies Ltd	43,878
Western System Controls Ltd	2,963
Western Technical Supply Co Ltd	155,927
Western Technical Writing Services	1,389
Western Transportation Advisory Council	80,725
Western Travel Mart Distributors	602
Western Tree Seeds Ltd	29,987
Western Trophies	1,378
Western Truck & Equipment Co Ltd	2,434
Western Truck Body Mfg Ltd	9,564
Western Trucking	1,176
Western Typecraft Ltd	820
Western Used Films Co Ltd	650
Western Washington University	3,008
Western Weed Control (1980) Ltd	23,720
Western Welding Supplies	19,435
Western Wilderness Encounter Society	33,679
Western Wildlife Publication	2,019
Western Winecraft	729
Western 80 Enterprises Ltd	18,658
Westex Mfg Ltd	1,465
Westfair Growers Ltd	2,104
Westfall Industries Ltd	1,026
Westfall, M	599
Westform Metal Products Ltd	11,583
Westgard Contracting	28,945
Westgate Lincoln Mercury Sales Ltd	1,828
Westgates Supermarket (1980) Ltd	3,376
Westgro Sales Inc	7,555
Westhaver, K A M	2,192
Westhaver, R	14,572
Westheart Management Ltd	731
Westin Bayshore, The	2,965
Westin Hotel	888
Westinghouse Canada Inc	58,070
Westisle Farms	855
Westlake Paving & Aggregates Ltd	45,836
Westland Book Wholesale Ltd	16,293
Westland Metals Ltd	13,171
Westley, R & B	1,000
Westley, D	2,050
Westlin, T W	1,395
Westliner Armor Systems Inc	5,137
Westland Industrial Supply Ltd	7,730
Westlund, M	885
Westlynn Optical Ltd	1,698
Westlynn Shoes Ltd	1,300
Westman, J	10,356
Westmin Resources Ltd	63,145
Westminster Abbey	1,125
Westminster Allergy Labs	11,364
Westminster Chevrolet Oldsmobile Ltd	302,770
Westminster Childrens After School Society	10,178
Westminster Credit Union	30,836
Westminster Parts	734
Westminster Pharmacy	389,194
Westminster Rubber Stamp Co Ltd	1,092
Westminster Television Ltd	2,018
Westminster Tug Boats Ltd	2,270
Westminster West End Pharmacy Ltd	145,262
Westmount Industries Ltd	3,813
Weston Bakeries Ltd	152,212
Weston Woods	4,768
Weston, R	1,100
Westons Automotive Ltd	1,620
Westover Out Of School Care Society	1,563
Westown Motors Ltd	3,384
Westplant Holdings Inc	1,069
Westport Marine	814
Westport Mfg Co Ltd	2,700
Westprop Diesel Sales Inc	2,358
Westside Sales Inc	1,638

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Westrade Wholesale Ltd	3,497
Westread Furniture Mfg Inc	1,326
Westridge Chevron	976
Westridge Farm	860
Westronic Engineering Sales Ltd	578
Westronic Systems Ltd	18,352
Wests Department Store Ltd	5,611
Westside (Auto) Glass Ltd	640
Westside Cutting & Coring Ltd	3,152
Westside Fire Protection District	76,345
Westside Sales & Rentals Ltd	1,805
Westsyde Elementary School	640
Westsyde Gulf Service	531
Westsyde I D A Pharmacy	37,100
Westsyde Road Materials	7,899
Westsyde Senior Secondary School	651
Westview Dredging Ltd	2,864
Westview Radiators	659
Westview Restaurants Ltd	625
Westview United Nursery School	2,530
Westward Industries Ltd	1,827
Westward Timber Co Ltd	6,345
Westwater Stockmans Inn	3,563
Westway Forwarding Ltd	607
Westway Service (1969) Ltd	602
Westwin Farm	1,100
Westwind International Motor Inn Ltd	634
Westwinds Card & Gift Shop	806
Westwinds Insurance Agencies Ltd	1,899
Westwood Child Centre	16,876
Westwood Collision Repairs Ltd	6,038
Westwood Contracting	640
Westwood Pharmaceuticals	3,461
Westwood Timber Brokers Ltd	11,898
Westwood Washing Service Ltd	1,633
Westwords	1,008
Westworld Falling Ltd	947
Wetton Associates Inc, C E	39,026
Weyerhaeuser Canada Ltd	176,447
Weyhe, C	7,032
Whaites, P B	1,273
Whales Arts Ltd	2,486
Whaletown Community Club	2,023
Whalley & Son Ltd, E G	3,826
Whalley & Surrey Taxi Ltd	2,645
Whalley Automotive (1971) Ltd	3,627
Whalley Bus Lines Ltd	2,222
Whalley Daycare Centre	30,617
Whalley Frame Shop	1,117
Whalley Legion Junior Band	27,574
Whalley Legion Junior Band Parents Assn	13,773
Whalley Market	910
Whalley Optical Centre	3,577
Whalley Stationers Ltd	553
Wharton, T W	521
Wheatley, G	1,933
Wheatcroft Construction Ltd	600
Wheeldon Trucking, Barry	10,157
Wheeler Contracting	235,666
Wheeler Sportcycle Center	1,085
Wheeler Trucking, R	4,663
Wheeler, A J	637
Wheeler, J R	1,141
Wheeler, K	25,664
Wheeler, M	4,436
Wheeler, R A	1,400
Wheels For The Handicapped Society	9,871
Whibley, T	19,438
Whieldon Trucking, M	2,180
Whiskey Creek Store (1978)	1,090
Whiskeyjack Nordic Ski Club	865
Whiskeyjack Reforestation Ltd	202,910
Whiskin, D R	2,737
Whispering Pines	53,554
Whispering Pines Lodge	169,138
Whispering Pines Ranch Ltd	1,020
Whistler Chamber Of Commerce	4,490
Whistler Mountain Ski Corp	3,079
Whistler Office Services	5,854
Whistler Question, The	769
White & Peters Ltd	2,813
White Bear Falling & Bucking Ltd	1,950
White Clinic Pharmacy Ltd	290,360
White Clinic, R B	1,086
White Contracting Ltd, G T	10,304
White Dove Cleaners	6,221
White Gates Lodge	184,351
White Glove Industry Ltd	2,554
White Hardwoods Ltd, P J	3,487
White Heather Manor (1981) Ltd	156,659
White Heather Rest Home Ltd	27,968
White House Guest Home Ltd	198,916
White Lady Pilot Service	17,483
White Lake Stock Assn	10,000
White Lodge Rest Home	109,542
White Ltd, William F	3,972
White Lunch Cafeteria	27,400
White Pass Petroleum Services	51,460
White Pass Transportation Ltd	7,318
White River Court Ltd	623
White Rock & District Chamber Of Commerce	7,637
White Rock Chrysler (1980) Ltd	1,084
White Rock Come Share Society	125,583
White Rock Coordinating Centre Society	574,865
White Rock Optical	614
White Rock South Surrey Taxi	865
White Rock Summer Theatre Society	16,000
White Rock Veterinary Hospital Ltd	1,300
White Rose Cafe	9,874
White Saddle Air Services Ltd	74,746
White Spot Ltd	810
White Stag Auto Body Ltd	11,688
White Truck Sales Ltd	19,247
White Westinghouse	1,231
White, A	5,000
White, C	21,907
White, C	9,709
White, C L	6,127
White, D	10,067
White, D	1,060
White, D A	2,188
White, F H	825
White, H A	535
White, J	1,035
White, J	23,633
White, L	764
White, M	3,453
White, R	599
White, R W	914
White, W H, Dr	1,767
Whitecap Books Ltd	12,298
Whitecotton, C & D	4,763
Whitecotton, C	10,300
Whitecotton, W J	1,050
Whitehead Construction Ltd, T	92,892
Whitehead, E	33,705
Whitehead, J L	7,837
Whitehead, S W	700
Whitehorse Motors Ltd	1,333
Whitehorse Star (1977) Ltd, The	1,705
Whitehouse, M C	547
Whitelaw, J P, Dr	10,900
Whitelaw, J W, Dr	903
Whiteline Construction	6,200
Whiteline Enterprises	1,623
Whiteman, A	536
Whitewood Contractors Ltd	736
Whites Diving Equipment Ltd	14,607
Whites Garbage Disposal	1,930
Whites Glass Ltd, Norm	17,564
Whitesail Laundry	1,725
Whitewater Logging	1,082
Whitewater Motors Ltd	105,642
Whitewater Ski Society	2,269
Whiteway Launderers Dry Cleaners	36,735
Whitford Trucking	28,440
Whitman Heavy Hauling, Gregory	8,706
Whitson & Co	34,444
Whittaker & Gordon	10,111
Whittaker Farm	752
Whittaker, J A	9,921
Whitter, M D	1,735
Whitters, J	1,882
Whittet, D.	4,633
Whittomes Travel Agency	1,418
Whittred, A	1,040
Whitworth, D.	1,000
Whonnock Farms, G	2,800
Whonnock Industries Ltd	21,171
Whymac Trailers (1981) Ltd	6,890
Whynot, E, Dr	15,812
Wichmann, A	7,038
Wichmann, E	19,836
Wick Enterprises Ltd	5,997
Wick, D	889
Wickeim Bulldozing & Trucking	1,231
Wicker Basket Restaurant, The	670
Wicklow West Holdings Ltd	5,000
Widdifield Equipment Brokerage Inc	1,609
Wide Sky Trucking Ltd	770
Widsten Ventures Ltd	1,050
Wideman, D	1,900
Widen, L	1,000
Widmer Trucking, Art	3,217
Widmer, R O	1,610
Wiebe Contracting Ltd, M	4,977
Wiebe Equipment	8,380
Wiebe Trucking, G	3,245
Wiebe, C D	4,061
Wiebe, D H, Dr	9,118
Wiebe, E L	800
Wiebe, G	39,246
Wiebe, J	550
Wiebe, J G	14,495
Wiebe, K	26,829
Wiederkehr, M	5,286
Wiegele, G	3,000
Wiens Contracting Ltd	1,320
Wiens, M	966
Wiens, R	1,416
Wier, J	600
Wiesner, T & L	41,900
Wiesner Contracting, F	653
Wigen, R J	2,500
Wiggins, E	6,204
Wiggins, E T, Dr	5,641
Wightman Services	648
Wightman, J C	879
Wigmore, E W, Dr	1,712
Wijenberg, E M	1,050
Wijnbeek & Associates, T	519
Wikkerink, E J	628
Wil-Fam Holdings Ltd	900
Wilander, C	2,367
Wilara Stationers	951
Wilburn, B	1,040
Wilco Logging (1973) Ltd	6,510
Wilcor Holdings Ltd	22,818
Wilcox, S & J	679
Wilcox, G P, Dr	523
Wilcox, J D, Dr	940
Wilcuma Lodge & Resort	851
Wild Bills Work & Western Wear	1,181
Wild Leitz Canada Ltd	24,811
Wild Rose Mills Ltd	3,942
Wild, R	2,161
Wildam, H	1,557
Wildcat Crane Services Ltd	2,368
Wildcat Mobile Steam Cleaning	28,197
Wilde, C D M, Dr	6,094
Wildeman, L V	9,962
Wilderness Airline (1975) Ltd	227,302
Wilderness Industrial First Aid	4,613
Wilderness Wildlife Taxidermy	975
Wilders, D J	759
Wildhorse Valley Tree Planting Co-Op	69,171
Wildlife Habitat Lab	3,419
Wildlife Materials Inc	7,440
Wildlife Society, The	927
Wildwind Logging & Construction Ltd	32,902
Wildwood Esso (1978)	7,680
Wildwood Motors Ltd	612
Wiles & Cindric Surveying	840
Wiles Surveying	1,764
Wiley & Son Ltd, F H	5,862
Wiley & Sons Canada Ltd, John	137,307
Wiley & Sons Ltd, John	670
Wilfling, F J, Dr	2,376
Wilford, R J	3,934
Wilfs Photo Centre	8,718
Wilhelm Painting & Beautifying	749
Wilhelmus Farm	1,358
Wilinofsky, R	1,220
Wilk Stove Ltd	5,146
Wilkes Grader Service, Len	6,642
Wilkie, M & F	61,278
Wilkie, L	6,443
Wilkinson Business Machines & Office Furniture	4,761
Wilkinson Co Ltd	217,157
Wilkinson Engineering Machining Ltd	25,773
Wilkinson Trucking	1,573
Wilkinson, R	992
Will-O-Wisp Lodge	4,126
Willard Equipment	3,010
Willard, J	700
Willchris Dog Training & Kenneling Service	805
Wille Dodge Chrysler Ltd	10,367
Willems, A C	2,379
Willems, C	690
Willems Holstein Farms	885
Willers, H P W	1,750

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Willett, G & Nealis, K	1,505
Willey Welding, Alex	650
Willey, A	57,812
Willeys Boarding Home	530
William Roper Hull Home, The	75,444
William Tell Restaurant Ltd	934
Williams (Canada) Inc, J B	811
Williams & Associates Ltd, A A	1,597
Williams & Mackie Ltd	12,767
Williams & White Machine Shop Ltd	1,947
Williams Automotive Repairs Ltd	528
Williams Backhoe Service, D E	610
Williams Clinic, C S	1,956
Williams Co Ltd, C H E	25,046
Williams Color Photo Finishing	8,903
Williams Contracting Ltd, G B	769
Williams Davie & Co	39,634
Williams Eayrs & Darling	1,077
Williams Form Hardware & Rock Bolt Canada Ltd	2,153
Williams Lake & District Association For The Mentally Retarded	134,577
Williams Lake & District Chamber Of Commerce	3,017
Williams Lake & District Credit Union	714
Williams Lake & District Day Care Society	4,280
Williams Lake & District Day Care Centre	35,058
Williams Lake & District Homemakers Service	337,903
Williams Lake & District Senior Citizens	581,509
Williams Lake Building Supply Ltd	9,060
Williams Lake Carnage Committee	2,970
Williams Lake Community Arts Council	7,740
Williams Lake Datsun Foreign Car Centre Ltd	8,604
Williams Lake Dry Cleaners Ltd	4,303
Williams Lake Folkfest Committee	1,000
Williams Lake Indian Band	38,950
Williams Lake Jubilee Care Society	94,200
Williams Lake Junior Secondary School	1,687
Williams Lake Marina & Sports Supply Ltd	4,171
Williams Lake Mens Fastball Assn	10,302
Williams Lake Moving & Storage Ltd	9,006
Williams Lake Mustangs Junior Hockey Club	25,091
Williams Lake Optical	23,458
Williams Lake Planned Parenthood Clinic	4,406
Williams Lake Radiator & Welding Service Ltd	4,311
Williams Lake Rod & Gun Club	22,793
Williams Lake Search & Rescue	606
Williams Lake Service	3,920
Williams Lake Sight & Sound	1,241
Williams Lake Tribune, The	21,031
Williams Machinery Ltd	78,304
Williams Machinery Western Ltd, A R	5,304
Williams Moving & Storage (B C) Ltd	156,294
Williams Office Equipment Ltd	6,929
Williams Sporting Goods Ltd, Ivor	590
Williams Tree Service & Crane Work, Art	1,900
Williams Trucking Ltd, Dave G	22,459
Williams Trucking, Jim	7,555
Williams, A B	515
Williams, B	10,074
Williams, B	2,439
Williams, B	17,500
Williams, B E	2,340
Williams, C	7,240
Williams, C	700
Williams, C C	3,266
Williams, C R	700
Williams, D	6,415
Williams, D	700
Williams, D E	504
Williams, D M	2,300
Williams, E	2,840
Williams, G	538
Williams, G	935
Williams, J	20,814
Williams, J	600
Williams, J E	769
Williams, K	4,819
Williams, K E	3,344
Williams, L	700
Williams, L J A	875
Williams, M	700
Williams, M G	1,531
Williams, P	2,954
Williams, P, Dr	1,057
Williams, R	2,190
Williams, R	950
Williams, S	1,480
Williams, W	1,298
Williams, Y	14,686
Williamson & Co Ltd, K I	2,750
Williamson Blacktop & Landscaping Ltd	2,544,305
Williamson Foods Ltd	1,838
Williamson, J	12,073
Williamson, L	831
Williamson, L N	730
Williamson, P	2,700
Williamson, T	1,860
Willick Trailer Court, R	1,045
Willie Woozle Enterprises Ltd	1,089
Williewin Ranch Ltd	7,440
Willingdon Beach Concession	3,460
Willingdon Hospital Ltd	1,194,835
Willings, H R, Dr	998
Willis Cunliffe Tait/Delcan	458,614
Willis-Harper	4,516
Willis, C J	1,000
Willis, E	3,990
Willis, M	2,980
Williscroft, G	1,383
Williston Lake Trucking Ltd	4,453
Willits Taylor Rexall Drugs	126,842
Willment, R C	15,339
Willoughby Refrigeration	2,152
Willoughby Saddle Club	2,277
Willoughby, B, Dr	603
Willow Contact Lens Clinic	671
Willow Day Care Centre	13,662
Willow Grove Holdings Ltd	1,973
Willow Ranch Ltd	3,812
Willow River Recreation Assn	4,741
Willow, W	571
Willowbrook Construction Ltd	1,814
Willowbrook Home	10,017
Willowbrook Lodge	101,568
Willowbrook Parts Ltd	628
Willowcreek Enterprises Ltd	1,000
Willowdale Guest Home Ltd	222,075
Willowhaven Lodge	36,881
Willowhaven Private Hospital	1,144,417
Willows Day Care	3,970
Willows Gallery	806
Willowshade Farm Ltd	1,100
Willox Graphic Supplies	1,787
Willpower Enterprises Ltd	510
Wills, P	3,686
Wills, R	16,072
Willson Office Specialty Ltd	155,189
Willys Motor Inn	773
Wilmac Contracting	2,703
Wilmac Equipment Ltd	21,511
Wilmer Cutler & Pickering	85,274
Wilron Equipment Ltd	3,519
Wilshire Lodge	178,333
Wilson, J A & A S	3,000
Wilson & Co	1,640
Wilson & Cousins Co Ltd	16,512
Wilson, C & D	6,597
Wilson, Dr J C N & Martin, Dr D C	735
Wilson, M & J	76,381
Wilson & Lenfesty Ltd	1,003
Wilson & Proctor Ltd	9,991
Wilson Associates Inc, G	1,342
Wilson Backhoe Service, S	822
Wilson Co Ltd, B, The	1,463
Wilson Co, H W, The	6,771
Wilson Concrete Ltd	6,858
Wilson Construction, R	12,531
Wilson Contract Hauling Ltd, R E	2,178
Wilson Creek Community Centre	261,021
Wilson Creek Community Reading Centre	1,360
Wilson Creek Daycare Centre	15,236
Wilson Equipment Co Ltd	4,936
Wilson King & Co	3,569
Wilson Ltd, W & J	1,518
Wilson Marshall	6,994
Wilson Mud Canada Ltd	950
Wilson Sports Equipment Canada Ltd	2,472
Wilson Trucking, C	5,665
Wilson-Sulkers & Associates Ltd	19,012
Wilson, B	4,203
Wilson, B A	880
Wilson, C	590
Wilson, C E	7,067
Wilson, C J	7,055
Wilson, D	12,843
Wilson, D	700
Wilson, D G, Dr	623
Wilson, E W	612
Wilson, G	10,195
Wilson, I	700
Wilson, J	27,088
Wilson, J L	573
Wilson, K A	1,120
Wilson, L	1,128
Wilson, L A	700
Wilson, M	3,580
Wilson, P	3,429
Wilson, P J	1,669
Wilson, R	3,817
Wilson, R	4,268
Wilson, R	1,600
Wilson, R L	10,204
Wilson, S	1,000
Wilson, T	2,862
Wilson, V D R	19,802
Wilson, V J	14,579
Wilson, W	8,739
Wilson, W	1,919
Wilson, W	1,414
Wilson, W J	1,382
Wilson, W M	700
Wilsons Boarding Home	66,274
Wilsons Nursery	1,381
Wiltsie, A	715
Win Bran Rest Home	16,235
Winbow, B J	874
Winch, A A	3,705
Windecker Auto Sales & Service Ltd	588
Windermere District Hospital	1,396,077
Windermere District Lions Club	14,000
Windermere District Social Service Society	39,459
Windermere Glass & Windshield Shop	1,618
Windermere School District 4	5,322,014
Windermere Valley Child Care Society	3,025
Windfall Cafe	800
Windfish, The	600
Window Shade Shop	993
Windridge House Pottery Ltd	1,633
Windrows Farm Ltd	920
Windsong Roe Co Ltd	1,064
Windsor Building Supplies Ltd	7,132
Windsor Dukes Broomball Team	557
Windsor Hotel	774
Windsor Machine Co Ltd	4,121
Windsor Metal Products Ltd	17,604
Windsor Packing Co Ltd	1,104
Windsor Plywood	12,593
Windsor Royals Ladies Broomball Team	709
Windsor, V	4,490
Windsure Windsurfing Ltd	8,171
Windsurfing Kootenay West	1,493
Winfield Creek Campground Ltd	1,108
Winfield Fire Protection District	111,048
Winfield Meat Packers Ltd	1,013
Winfield Pharmacy Ltd	131,466
Wing Hing Co Ltd	515
Wing On Food Market Ltd	900
Wing, G	24,514
Wing, P	1,890
Wingham & Co	9,408
Wings Cafe	18,454
Wings Hotel	11,783
Wings Travel Service Ltd	19,749
Winking Owl Press, The	1,329
Winlaw Woodfarmers	864
Winmac Electronics Ltd	1,692
Winn, D R	1,445
Winnipeg Free Press	972
Winroc Gypsum Supplies (B C) Ltd	1,705
Wins-Transition House	29,415
Winser Timber Ltd	24,075
Winser, L	2,723
Winslow, S	1,558
Winstanley, A J	869
Winstanley, B	1,776
Winston House Ltd	2,600
Winter, A & S	31,623
Winter Construction	1,407
Winter Contracting Ltd, W H	6,522
Winter Hotel	1,760
Winter, F G	805

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Winter, S M, Dr	1,683
Winterbotham, R G	2,975
Wintergreen Communications Ltd	784
Winters Office Supplies Ltd	1,097
Winters, B E	800
Wintershall Oil Of Canada Ltd	30,504
Winthrop Laboratories	23,702
Wintle, P B A	3,441
Winvan Paving	45,656
Wire Rope Industries Ltd	24,699
Wirth Ltd	44,355
Wirth, R	4,951
Wisconsin Foundation For Vocational, Technical & Adult Education Inc	38,204
Wise Owl Gift Tree Ltd, The	842
Wise Way Transportation Ltd	1,913
Wiseman Insurance Consultants Ltd	5,379
Wiseman, D M	13,650
Wiseman, M	17,797
Wiseman, Z P	789
Wises Hardware & Furniture Ltd	750
Wiseways Pre-School	3,414
Wishart, D	700
Wishart, R B	1,192
Wismer & Rawlings Electric Ltd	4,113
Wisteria House	45,215
Wisteria House Society	150,309
Witbeck Training Centre, Dick	1,960
Witherby Tree Farm	7,594
Withers, J	9,701
Witherspoon, R	1,610
Witt, A, Dr	977
Witt, H A, Dr	1,680
Witt, P A, Dr	2,583
Wittchen Hay Sales, A	1,161
Wittchen, A	2,149
Witte, S	4,990
Wittenberg, G J, Dr	833
Witzke, A	1,572
Wizard Art Works	945
Wlasitz, J F	2,250
Wloka Enterprises Ltd	1,332
Wocks, B J	17,818
Wodell, R	550
Woelders, A	1,205
Woelfle, L	982
Woermke, B W, Dr	1,012
Wohlgemuth Services Ltd	1,444
Wolf Creek Ranch	1,020
Wolf Electric	560
Wolf, N	53,248
Wolfe Associates, Larry	1,721
Wolfe Enterprises Ltd, Herb	3,820
Wolfe, D A, Dr	53,601
Wolfe, W	19,721
Wolfenden & Sons Ltd, W C	1,300
Wolfram, C F	1,610
Wolfs Tailoring	800
Wolsey, J J	7,626
Wolverine Cat Co	11,609
Wolzen, J A C	1,620
Womac Industries	682
Women Against Violence Against Women/Rape Crisis Centre	61,000
Women In Trades Assn	2,010
Womens Auxiliary To G R Peakes Centre For Children	63,703
Womens Auxiliary To Navy League	14,717
Womens Committee Victoria Art Gallery	1,105
Womens Emergency Shelter	11,340
Womens Royal Canadian Naval Services	1,000
Wometco B C Ltd	540
Wonak Enterprises Ltd	1,120
Wonder Rooms	1,838
Wong & Associates, Thomas	1,600
Wong Farm, H	1,982
Wong Village, Ken	2,335
Wong, D	1,640
Wong, G	2,139
Wong, G M	15,840
Wong, J	2,451
Wong, J B, Dr	103,312
Wong, L	2,100
Wong, M	11,507
Wong, R	830
Wong, T	2,062
Woo, A, Dr	552
Woo, W S C, Dr	693
Wood & Co Ltd, G H	123,197
Wood Bulldozing Ltd, A	3,699
Wood Factory, The	10,533
Wood Gundy Ltd	1,500
Wood Travel	2,886
Wood Vallance Hardware (1963) Ltd	36,099
Wood Winds Community Support Society	20,091
Wood-Miller Saw & Knife Ltd	7,924
Wood, A	5,563
Wood, B	1,121
Wood, H	1,500
Wood, H C	572
Wood, I	3,339
Wood, L	3,500
Wood, L	3,250
Wood, S	500
Wood, T	1,478
Wood, T	522
Wood, V M, Dr	845
Woodbeck, G	4,474
Woodbine Hotel	3,448
Woodbridge Reed & Associates Ltd	104,046
Woodcraft Industries	4,421
Woodcrest Holdings Ltd	18,193
Wooden Forge Enterprises Ltd, The	788
Wooden Forge Products Ltd	718
Wooden Spoon Kitchen Shop Ltd, The	1,100
Woodgrove Chevrolet Oldsmobile Ltd	3,752
Woodgrove Mobile Welding	1,605
Woodgrove Senior Citizen Housing	6,832
Woodgrove Tots Town Childrens Centre	4,295
Woodhouse Supplies Ltd	1,735
Woodland, H & J	1,160
Woodland & Son Jewellers Ltd, E G	1,371
Woodland Construction Ltd	6,891
Woodland Heavy Equipment Parts Ltd	3,471
Woodland Resource Services Ltd	66,737
Woodland Sash & Door Ltd	2,059
Woodland Supplies Ltd	13,539
Woodland Trailer Park	528
Woodland, J	2,719
Woodliffe, M	1,922
Woodmans Cleaners	9,558
Woodmere Cattle Co Ltd	564
Woodro Timber Ltd	1,617
Woodruff, K	1,295
Woods & Adair	10,808
Woods, M & K	762
Woods & Water Supplies Ltd, B K	11,737
Woods Flatdeck & Hiab Service, D	9,010
Woods Gordon & Co	146,877
Woods Petroleum Of Canada Ltd	25,285
Woods Trucking, Barry	12,180
Woods Trucking, Ben	13,273
Woods, C	2,122
Woods, C B	40,748
Woods, G	1,890
Woods, M	700
Woods, M	1,900
Woods, P	9,032
Woods, R	805
Woodsdale Builders Mart Ltd	940
Woodstock Evergreens	10,685
Woodward Governor Co	3,604
Woodward Holding Ltd, T	12,320
Woodward Roofing & Sheet Metal Co, T	4,960
Woodward Stores Ltd	2,116,022
Woodward-Clyde Consultants	4,800
Woodward, E	7,829
Woodward, S	814
Woodworth, J	16,338
Wookey, T	600
Wool, L R, Dr	1,417
Woolco Department Stores	61,100
Woolco Pharmacy	282,016
Wooldridge, I	625
Woolley, S	1,050
Woolworth Co Ltd, F W	25,690
Wordplex	16,305
Wordpro	2,497
Work Activity Projects	52,358
Work Warehouse	4,076
Work, C J	518
Workers Compensation Board Of B C	11,114,108
Workgame Reforestation Ltd	147,034
Workshop, The	5,520
Workwear World	32,545
World Book Childcraft International Inc	1,120
World Book Childcraft Of Canada	1,494
World Concern	5,000
World Literacy Of Canada	5,990
World Of Billiards	1,493
World Optical Co	1,785
World Silviculture Ltd	681,449
World Travel Expo Inc	779
Worlidge, F M	633
Worley, P	1,100
Woronuk, A D	6,189
Worrall Industrial & Forestry Equipment Supplies Ltd	845
Worrall, J G	1,500
Worth Co Ltd, H A	3,572
Worthing Contracting Ltd	51,245
Worthington, D & Ashley, D	6,622
Worthington & Henson Bulldozing Ltd, D	4,556
Worthington Simm & Company	7,716
Worthington, D	6,040
Worthington, D R	5,588
Wosks Ltd	6,979
Wozney & Donaldson	9,782
Wozniak & Walker	3,106
Wray, D A	2,051
Wrays Transfer Ltd, L	629
Wren Community Pasture Assn	28,107
Wright, D G & I M	840
Wright & Wright Inc	8,545
Wright Auto Electric (1982) Ltd, Stan	1,780
Wright Bros Aviation Ltd	2,455
Wright Engineers Ltd	12,857
Wright Enterprises, A K	10,185
Wright Hillyard & Parry	48,496
Wright Industries Ltd	602
Wright Kelly Motors Ltd	520
Wright Leathley Pryke & Panton	11,879
Wright Line Of Canada Ltd	11,148
Wright Ltd, S V	10,621
Wright Machine Works Ltd	1,072
Wright Mfg Ltd	2,681
Wright Trucking Ltd	1,286
Wright, E	2,527
Wright, E B	2,421
Wright, G	31,029
Wright, J D	18,705
Wright, K	1,000
Wright, M	8,000
Wright, M	1,050
Wright, P	2,152
Wright, P	1,647
Wright, P G	20,093
Wright, R S, Dr	640
Wright, S	4,751
Wright, S	960
Wright, S	700
Wright, T G	3,314
Wrightman, S	1,848
Wrights Canadian Ropes Ltd	5,341
Wrights Food Services	620
Wrights Travel Service Ltd	10,703
Wrightway Accounting Service	700
Wrinch Memorial Doctors Services	1,479
Wrinch Memorial Hospital	1,603,673
Wrinch Memorial Pharmacy	20,644
Writing & Editorial Consulting Ltd	8,302
Wrohan, J M	1,220
Wuitschik, M	1,681
Wurst, G F	709
Wurzburger, O	26,220
Wuttunee, L	1,900
Wyant, C	1,470
Wyca Trucking Ltd	1,992
Wycliffe Exhibition Assn	6,472
Wydra, A, Dr	1,105
Wydra, A, Dr	19,461
Wyeth Ltd	40,859
Wyles Trucking Ltd, L R	3,253
Wylie, G D	1,885
Wylie, S	14,911
Wyman Dance Theatre, Anna	77,227
Wymore, K	685
Wynndel Box & Lumber Co Ltd	53,830
Wynndel Logging Co Ltd	29,045
Wynndel Lumber Sales Ltd	1,741
Wynne & Bartlett	13,532
Wynne, J N	6,105
Wynnland Farms Ltd	1,600
Wynrib, M, Dr	1,868
Wyss, J	1,000
Wyss, Y B	1,900
X J Ranch	1,200
X-Calibre Resources Ltd	43,981
Xanadu Ventures Inc	1,128
Xenios Dutch Growers Ltd	960
Xerox Canada Inc	2,756,607
Xerox Learning Systems	3,218
Xidex	720
Y & R Foods	6,320

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Y & Y Investments Ltd	735
Y M C A	43,615
Y M C A - Y W C A	875,116
Y W C A	191,126
Yada Tompkins Humphries Palmer & Co	14,672
Yakiciuk Excavating, E D	3,804
Yakimow Holdings Ltd	880
Yale & District Historical Society	3,864
Yale Hotel	4,080
Yale Hotel Grand Forks	4,040
Yalenka Ukrainian Cultural Society	7,371
Yamaoka Orchards Ltd	909
Yankee Group Research Inc, The	2,144
Yaqan Nukiy Dancers & Singers	2,500
Yarrabee Ranch	1,400
Yasek Holdings Ltd	12,527
Yasinowski, W	925
Yatco, F	1,421
Yates, B I	1,227
Yates, K P, Dr	24,509
Yates, R E	116,757
Yates, W	3,018
Yaworsky, A	1,000
Ye Old Welcome Inn	1,540
Ye Olde Sash & Door Ltd	15,070
Yearwood, D	1,284
Yeates General Trucking, W C	1,536
Yee Autobody Repairs Ltd	1,856
Yee, C F	1,985
Yellow Cab Co Ltd	191,745
Yellow Deer Sales Ltd	5,504
Yellow Head Farms	600
Yellow Point Adventures Ltd	2,340
Yellow Point Propagation	8,320
Yellow Rose Motel	1,192
Yellow Springs Instrument Co Inc	6,007
Yellowhead Auto Centre Ltd	837
Yellowhead Chevron	4,613
Yellowhead Concrete Ltd	561
Yellowhead Glass	1,411
Yellowhead Helicopters Ltd	85,210
Yellowhead International Trucks Ltd	75,543
Yellowhead Publishing Ltd	1,631
Yellowhead Timber Ltd	19,748
Yellowhead Town & Country Inn	968
Yellowhead Van & Storage	2,177
Yeo, D J, Dr	5,940
Yeung, B L	1,200
Yeung, D	39,389
Yeung, E Y M, Dr	1,476
Yeung, M, Dr	9,439
Yip, A J	7,498
Yip, D K, Dr	733
Yip, J E, Dr	3,196
Yip, M W	911
Yipps Sport Centre	648
Ymir Community Assn	1,000
Yoneda & Associates	19,590
York Carpets-1981	722
York Grocery, Jim	716
York House School For Girls Society	404,532
York Instruments	4,078
York, B	600
York, P	1,050
Yorkdale Preschool	647
Yorston Medical Pharmacy	40,909
Yoshizawa Nurseries Ltd	2,382
Yost Contracting Ltd	811
Yost Winter Insurance Agencies Ltd	923
Youbou Parks & Recreation Commission	4,050
Young & Sons Holdings Ltd	653
Young Construction Ltd	2,100
Young Drivers Of Canada	5,880
Young Ltd, Ben	1,637
Young Street Supermarket	606
Young, C	2,518
Young, D	2,416
Young, D H, Dr	2,282
Young, D J S	10,000
Young, E R, Dr	851
Young, H	535
Young, J	8,256
Young, L E	14,486
Young, N	2,940
Young, P	2,230
Young, P	1,338
Young, R	13,898
Young, V	980
Young, W D	1,042
Youngman, F & G	28,009
Youngs Industrial Supply Ltd	4,425
Youngs Upholstery	756
Your Choice Delicatessen	2,207
Your Eyes Only Optical Ltd	2,644
Your Furniture Friend	1,760
Your Mark It Foods	1,431
Youssef Fitness Centre & Spa	1,872
Youth For Christ	3,023
Youth Incentive	43,138
Youth Move It	1,561
Youth Parliament Of B C Alumni Society	5,565
Youth Residence	41,744
Youville Residence	1,148,549
Youwe, P	626
Ys Mens Club Of Victoria	1,082
Yucalta Lodge Society	971,604
Yuen, S, Dr	108,991
Yuen, T K, Dr	522
Yukon Airways Ltd	201,264
Yukon Aviation Products Ltd	88,719
Yukon Drugs Ltd	4,649
Yukon Electrical Co Ltd	1,140
Yukon Esso Service (75)	1,166
Yukon Explosives	2,937
Yukon Industries	12,811
Yull Treeplanting Co Ltd	2,400
Yunker, D	1,376
Yuros Trucking Ltd	136,349
Yvonnes Bridal Boutique	2,419
Z 5 Enterprises	1,134
Zabawski, P	11,000
Zaccarelli & Sons	11,434
Zacharias, A & N	3,416
Zacharias, A	4,520
Zacharias, C	1,901
Zacharuik, D A	1,115
Zackodnik, R E	663
Zackowski, G, Dr	13,171
Zakevicius, B G M	58,725
Zaks Body Shop Ltd	991
Zaluski Logging, Larry	4,542
Zandee, J	1,265
Zander, O	588
Zanzibar Holdings	331,364
Zaporzan Contracting, Vic	21,385
Zappone Bros Contracting	11,782
Zappone Trucking Ltd	2,330
Zaruby & Grimson	605
Zaul-Zap Sawmill	1,618
Zawada, C	10,028
Zawarski, B	1,766
Zeidler Forest Industries Ltd	40,223
Zeiss Canada Ltd, C	27,425
Zeleny Asphalting Inc	5,291
Zellers Ltd	67,453
Zenmone Corp	1,380
Zenith Graphics Ltd	18,540
Zenith Transport Ltd	1,009
Zentner, D	1,073
Zentronics	5,928
Zenyks Trucking	5,127
Zenyks Trucking, N	5,342
Zephyr Ford Truck Centre Ltd	19,938
Zephyr Mercury Sales Ltd	37,420
Zephyr Resources Ltd	45,279
Zerbe, W	1,050
Zero Service Station Ltd	11,018
Zerr, W	800
Zibin, J F	600
Ziegler Optical Ltd	8,506
Ziegler, N L	987
Zigler, C	544
Zilinski, I	535
Zimakas, W B, Dr	521
Zimmerman Construction Ltd	25,373
Zimmerman Farm	1,446
Zimonick, S	85,108
Zinetti Pasta Ltd	6,633
Zion Lutheran Church & School	75,517
Zion Park Manor	664,834
Zipp Forshaw & Co	15,190
Zlotnik Dumoulin Lowes & Boskovich	710
Zodiac Marine Ltd	15,567
Zoellner, W J	3,822
Zolinski, E W	1,051
Zone 4-A Recreation Committee	5,000
Zonneveld Construction	16,523
Zono Canada Ltd	4,147
Zono Prince George Ltd	3,410
Zools Professional Aircraft Services Ltd	980
Zsigmond, O, Dr	839
Zucchiatti, J D, Dr	1,514
Zurkowski, M R	1,006
Zylmans, A	8,000
Zymurgy Productons Ltd	2,411
1 & 2 Electric Ltd	10,894
1 Hour Photo Inc	2,985
1St & Clark Chevron Service	570
10Th & Victoria Husky	5,864
100 Mile & District Community Arts Council	1,930
100 Mile & District Minor Hockey Assn	16,365
100 Mile Chevron Service	3,111
100 Mile Concrete & Gravel Co Ltd	71,418
100 Mile District General Hospital	1,688,927
100 Mile Esso	719
100 Mile Feed & Ranch Supply Ltd	1,776
100 Mile Glass	4,184
100 Mile House Free Press	5,393
100 Mile House Movers	9,450
100 Mile Janitorial Service	3,500
100 Mile Plumbing & Heating	586
100 Mile Recreational Sales & Service (1979) Co Ltd	1,544
100 Mile Refrigeration Ltd	5,968
100 Mile Tire Centre Ltd	999
108 Mile Elementary School	745
108 Supply Ltd	9,581
12 Volt Shop Ltd, The	846
12Th & Cambie Esso Self Serve	748
1225 Hillside	25,484
128 Ranch	16,556
13Th & Lonsdale Service Centre Ltd	2,277
141 Mile Ranch	540
150 Mile House Elementary School	681
16-25 Transport Ltd	3,556
16Th & Macdonald Texaco	1,683
1653 Investments	773
18 Mile Ranch	1,264
187000 Holdings Ltd	81,552
1982 Expediter	4,623
1982 Festival Of The Arts Society	125,000
25 Taxi	958
25Th & Main Shell Service	1,580
255524 B C Ltd	7,800
2887 Rocky Mountain Rangers Cadet Corp	60,311
3 H Society	1,085
3 M M Glass	14,906
3Dr Holdings Ltd	1,472
3M Canada Inc	710,997
37 North Towing & Repair	706
4 Seasons Equipment Ltd	2,854
4-D Optical Co Ltd	4,209
4-H Club Prize Money	11,263
4-M Furniture	798
4Th Street Shell	857
40 Mile Flats	2,692
40 Plus Restaurant Ltd	6,783
404 Food Mart (1981) Ltd	1,328
404 Management Ltd	1,170
411 Senior Centre Society	132,194
5-C Holdings Ltd	4,446
5Th Ave Tire Service	543
5Th B C Regiment R C A Museum & Archives Society	2,865
50 Minute Photo Inc	2,336
500 Selection Services (Western) Ltd	1,225
515 Restaurant	635
58 Mile Auto Wreckers	540
6-Mile Market	1,462
6Th & Cambie Gulf	762
6Th Ave Pre-School	506
604 Gasfix Ltd	3,070
6950 Holdings Ltd	521
7 Day Custom Draperies	973
7Th Step Society	6,583
71 Ranch	704
768 Squadron R C A C S	2,040
97 Transfer Ltd	46,353
98Th Engineering Institute Of Canada Congress	1,984
99 Brake & Muffler	680
99 Truck Parts & Equipment Ltd	5,824
Suppliers not over $500	2,670,780
Deduct receipts and credits applied against expenditures in financial statements but not so applied in the detailed supplier schedule—	
Advances to school and other local districts, recovered through rural property taxes	*909,394,496*
Transfers of unallocated travel expense to salary and travel listing	*16,490,742*
Recoveries of expenditure made on behalf of other agencies	*21,032,486*
Sundry recoveries and miscellaneous	*101,251,753*
	6,459,273,729

Volume

3

Province of British Columbia

Public Accounts of British Columbia

For the fiscal year ended March 31
1983

VOLUME III—TRUST FUNDS, CROWN CORPORATIONS AND AGENCIES

HON. HUGH A. CURTIS
Minister of Finance

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Combined General and Special Purpose Funds (Consolidated Revenue Fund) financial statements ..... B

Consolidated financial statements of the Province C

Trust Funds Under Administration ..... D

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BRITISH COLUMBIA ASSESSMENT AUTHORITY

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the British Columbia Assessment Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the balance sheet of the British Columbia Assessment Authority as at 31 December 1982 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 December 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes in accounting policy to recognize accrued vacation pay and to depreciate fixed assets as explained in note 5 to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
30 March 1983

BRITISH COLUMBIA ASSESSMENT AUTHORITY
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current Assets		
Cash and temporary investments	$2,320,204	$2,189,852
Accounts receivable	357,186	338,991
Prepaid expenses	225,032	136,418
	2,902,422	2,665,261
Fixed Assets (Notes 3 and 5)		
Land, building, equipment & vehicles	2,971,319	2,925,288
Less accumulated depreciation	2,080,208	2,023,051
	891,111	902,237
	$3,793,533	$3,567,498
LIABILITIES AND SURPLUS		
Current Liabilities		
Accounts payable and accrued liabilities (Note 5a)	$2,036,895	$1,431,489
Surplus		
Appropriated		
Employees' past benefits (Note 4)	848,954	290,367
Property and equipment	891,111	902,237
	1,740,065	1,192,604
Unappropriated	16,573	943,405
	1,756,638	2,136,009
Commitments (Note 9)		
	$3,793,533	$3,567,498

The nine accompanying notes are an integral part of these financial statements.

Approved on behalf of the Authority

A.O. Hood - Chairman of the Board

G. Zorn - Director of Finance

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
REVENUE		
Province of British Columbia grant (Note 6)	$ 9,328,836	$ 8,378,883
Tax levies (Note 7)	23,596,810	19,996,477
Interest earned	772,421	735,479
Other	689,365	773,450
	34,387,432	29,884,289
EXPENDITURE		
Salaries and fringe benefits (Note 5a)	25,808,104	22,079,878
Directors' fees and expenses	55,700	67,993
Accommodation expense	1,915,906	1,858,698
Travel	1,330,788	1,285,831
Office (Note 5b)	2,125,823	1,580,159
Interest expense (Note 8)	548,275	505,280
Professional and special services	2,722,306	2,290,719
Depreciation (Note 5b)	259,901	241,501
	34,766,803	29,910,059
EXCESS OF EXPENDITURE OVER REVENUE	(379,371)	(25,770)
SURPLUS - BEGINNING OF YEAR		
As previously reported	4,686,529	4,622,996
Prior period adjustments (Note 5)	(2,550,520)	(2,461,217)
As restated	2,136,009	2,161,779
SURPLUS - END OF YEAR	$1,756,638	$ 2,136,009

The nine accompanying notes are an integral part of these financial statements.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

1. THE AUTHORITY

In 1974 an all party committee of the Legislature completed a comprehensive review of assessments in British Columbia and concluded:

> "...that legislation be introduced at the current session to create a province-wide Assessment Authority. This Authority must be independent of taxing function (either municipal or provincial) and its control must be such as will result unmistakably in complete independence."

This recommendation was acted upon expeditiously and the Assessment Authority of British Columbia Act, which established the British Columbia Assessment Authority, was proclaimed on July 2, 1974.

Section 8 of the Assessment Authority (R.S.B.C. 1979, chap.22) Act describes the purpose of the Authority very succinctly as follows:

> "The purpose of the authority is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act."

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles.

Fixed assets are stated at cost. Depreciation is provided on the straight line basis using the following annual rates:

Building	5%
Furniture and equipment	20%
Motor vehicles	20%

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

3. FIXED ASSETS

	1982			1981
	Cost	Accumulated depreciation	Net	Net
Land	$178,000	-	$178,000	$178,000
Building	223,249	$ 80,542	142,707	153,869
Furniture and equipment	1,830,494	1,509,264	321,230	250,103
Motor vehicles	739,576	490,402	249,174	320,265
	$2,971,319	$2,080,208	$891,111	$902,237

4. EMPLOYEES' PAST BENEFITS

Relevant to the formation of the British Columbia Assessment Authority, the Authority has negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payout of certain benefits upon the death, retirement or termination of the employee. Based on current salary rates, the employees' past benefit entitlements are estimated to be $848,954 at December 31, 1982 (1981: $704,567 of which only $290,367 appropriated from Surplus). Past benefit entitlements are charged as expenditures in the year they are paid.

5. CHANGES IN ACCOUNTING POLICIES AND PRIOR PERIOD ADJUSTMENTS

a) Accrued Vacation:

Accrued vacation pay for employees, formerly not recognized until paid, is now recognized as a liability on the date when it is earned. Accrued vacation pay amounted to $776,667 (1981: $527,469) and is included under "Accounts payable and accrued liabilities" on the Balance Sheet. This results in a decrease of "Surplus" on the Balance Sheet of $249,198 (1981: $21,896) and an equivalent increase on the "Excess of Expenditure over Revenue" on the Statement of Revenue, Expenditure and Surplus. The 1981 comparative figures have been restated to conform with the statement presentation adopted for the year ended December 31, 1982.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

5. CHANGES IN ACCOUNTING POLICIES AND PRIOR PERIOD ADJUSTMENTS

b) Fixed Assets:

Fixed assets, previously charged to operations at the time of acquisition and concurrently recorded as assets with a corresponding credit to surplus, are now capitalized under "Fixed Assets" on the Balance Sheet. The valuation of "Fixed Assets" on the Balance Sheet is reduced by the amount of the accumulated depreciation, $2,080,208 (1981: $2,023,051), with "Surplus" reduced by an equivalent amount.

Depreciation, previously not recorded, is now being recognized as an expenditure on the Statement of Revenue Expenditure and Surplus. This change results in a net increase of "Excess of Expenditure over Revenue" in the statement by $11,128 (1981: $146,201 net decrease), compared with the previous basis of recording fixed asset costs. The 1981 comparative figures have been restated to conform with the statement presentation adopted for the year ended December 31, 1982

Fixed assets amounting to $202,742 (1981: $174,100) were disposed of during the year. The cost of these assets and the related accumulated depreciation have been removed from the accounts and the resulting gain on disposal included in income.

6. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, under Section 15 of the Assessment Authority Act, is entitled to receive from the Province of British Columbia an operating grant determined by multiplying the Authority's operating costs less surplus carried forward for its immediately preceding fiscal year, by a percentage fixed by order of the Lieutenant-Governor in Council.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

7. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act the Authority's annual tax levies are to be "at a rate sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above formula, the mill rates levied on taxable properties in the Province of British Columbia were 1.199 for 1982 and 1.295 for 1981.

8. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The total borrowings by the British Columbia Assessment Authority were $18,874,000 in 1982 and $14,854,000 in 1981

9. COMMITMENTS

The Authority is committed to make the following rental payments on buildings, equipment and motor vehicles leased for periods of more than one year:

1983 -	$1,366,719
1984 -	1,205,848
1985 -	721,590
1986 -	330,839
1987 -	219,606
1988 - 1990	240,909
	$4,085,511

BRITISH COLUMBIA BUILDINGS CORPORATION

BRITISH COLUMBIA BUILDINGS CORPORATION

BALANCE SHEET

	March 31 1983	 1982
ASSETS	$000's	
Real estate investments		
Income-producing properties (Note 2)	455,342	411,063
Income-producing properties under construction (Note 3)	56,801	37,602
Land held for and under development (Note 4)	15,472	14,103
	527,615	462,768
Investment in British Columbia Place Ltd. (Note 5)	205,000	-
Properties held for disposition (Note 6)	2,297	36,102
Corporate properties and equipment (Note 7)	10,227	7,577
Unamortized debt discount and issue expenses	43,767	17,478
Other assets (Note 8)	23,304	14,169
	812,210	538,094
LIABILITIES AND EQUITY		
Long-term debt (Note 9)	476,794	222,410
Notes payable to the Province of British Columbia (Note 10)	166,788	179,639
Other liabilities (Note 11)	71,273	42,902
Contributions by the Province of British Columbia (Note 12)	63,100	75,467
Retained earnings	34,255	17,676
	812,210	538,094
Commitments (Note 13)		

On Behalf of the Board:

Robert E. Parkinson, Director

Dennis F. Truss, Director

The accompanying notes are an integral part of these statements.

AUDITORS' REPORT

To the Lieutenant Governor-in-Council
Province of British Columbia

We have examined the balance sheet of British Columbia Buildings Corporation as at March 31, 1983 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.
CHARTERED ACCOUNTANTS

Vancouver, British Columbia, Canada
May 13, 1983

BRITISH COLUMBIA BUILDINGS CORPORATION

STATEMENT OF INCOME

	Year ended March 31 1983	1982
	$000's	
REVENUE		
Rentals	194,908	163,925
Other income	11,800	15,189
.	206,708	179,114
EXPENSES		
Property management	54,161	53,078
Leases	41,398	34,215
Depreciation and amortization	22,497	20,246
Utilities	16,651	17,270
Property taxes and grants	8,430	7,938
General and administrative	9,335	9,106
	152,472	141,853
Net income before interest	54,236	37,261
Interest (Note 14)	37,657	20,540
NET INCOME	16,579	16,721

STATEMENT OF RETAINED EARNINGS

	Year ended March 31 1983	1982
	$000's	
Balance, beginning of year	17,676	8,960
Net income	16,579	16,721
	34,255	25,681
Less dividend	-	8,005
Balance, end of year	34,255	17,676

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31 1983	 1982
	$000's	
FINANCIAL RESOURCES PROVIDED BY:		
Operations		
Net income	16,579	16,721
Charges not requiring current cash outlay		
Depreciation and amortization	26,769	20,337
Cash flow from operations	43,348	37,058
Long-term debt	229,062	59,631
Properties returned to the Province	33,805	6,038
Notes payable to the Province	13,000	50,000
Increase (decrease) in other liabilities	28,371	(4,727)
	347,586	148,000
FINANCIAL RESOURCES USED FOR:		
Investment in British Columbia Place Ltd.	205,000	-
Real estate investments	86,209	94,445
Reduction of notes payable to the Province	25,851	36,708
Reduction of Contributions by the Province	12,367	2,254
Sinking funds	5,239	4,419
Corporate properties and equipment, net	3,785	3,637
Increase (decrease) in other assets, net	9,135	(1,468)
Dividend	-	8,005
	347,586	148,000

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1983

---

1. Accounting Policies

(a) Capitalization of Costs
Real estate investments and corporate properties and equipment are recorded at cost less accumulated depreciation or amortization. In addition to land and direct development and construction costs, amounts capitalized as real estate investments include interest, property taxes, carrying and other related costs and the applicable portion of general and administrative expenses.

(b) Recognition of Revenue
The Corporation recognizes property income on a project basis at the earlier of 70% of occupancy or substantial completion. Prior to this date, any revenue earned on a property is deducted from the cost of construction.

(c) General Borrowings and Related Interest Charges
The interest on general borrowings attributable to income-producing properties under construction and land held for and under development is added to the cost of these assets, and the interest on general borrowings attributable to all other assets is expensed in the period to which it relates.

(d) Depreciation and Amortization
Real estate investments and corporate properties and equipment are depreciated or amortized on an individual basis by the straight-line method over their estimated useful lives or lease terms. The Corporation does not anticipate any salvage or residual values in setting its depreciation rates. Depreciation is prorated by month in the year of acquisition or disposal.

The estimated useful lives or lease terms of income-producing and corporate properties are between five and forty years. The estimated useful lives of all other assets are between three and ten years.

(e) Income Taxes
The Corporation is exempt from Federal and Provincial income taxes.

(f) Sinking Funds
Payments made to sinking funds with respect to retirement provisions of sinking fund bonds and debentures are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(g) Amortization of Debt Discount and Issue Expenses
Debt discount is amortized by the effective rate of interest method and issue expenses are amortized on a straight-line basis, both over the terms of the applicable notes.

(h) Foreign Exchange
The liability for long-term debt payable in United States currency is translated to Canadian currency at the rates of exchange prevailing at the date the debt was incurred.

2. Income-Producing Properties

	1983	1982
	$000's	
Net book value:		
Cost	545,329	481,605
Accumulated depreciation	(89,987)	(70,542)
	455,342	411,063
Activity:		
Net book value, beginning of year	411,063	350,070
Cost of properties acquired, net	23,543	37,000
Cost of properties transferred from income-producing properties under construction	42,098	43,427
Depreciation expense	(21,362)	(19,434)
Net book value, end of year	455,342	411,063

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1983

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3. Income-Producing Properties Under Construction

	1983	1982
	$000's	
Balance, beginning of year	37,602	27,536
Direct development and construction costs	54,048	49,040
Capitalization of interest	3,111	1,672
Capitalization of general and administrative expenses	4,138	2,781
Cost of properties completed and transferred to income-producing properties	(42,098)	(43,427)
Balance, end of year	56,801	37,602

4. Land Held For and Under Development

	1983	1982
Balance, beginning of year	14,103	10,570
Capitalization of interest and property tax	1,551	1,406
Acquisitions (disposals), net	(182)	2,127
Balance, end of year	15,472	14,103

5. Investment in British Columbia Place Ltd.

During the year ended March 31, 1983, the Corporation acquired the only outstanding share of British Columbia Place Ltd. (B.C. Place) and made an equity investment of $205 million in that company. B.C. Place is a British Columbia Crown Corporation redeveloping a major site bordering on False Creek in Vancouver, and as it is in the development phase, all costs net of incidental revenues have been capitalized or deferred. Its summary financial position is as follows:

British Columbia Place Ltd.
Balance Sheet
March 31, 1983

Assets	$000's
Land and development costs	109,635
Stadium construction	110,574
Other assets	7,714
	227,923
Liabilities and Equity	
Accounts payable and accrued liabilities	22,923
Equity investment by shareholder, British Columbia Buildings Corporation	205,000
	227,923

Under the British Columbia Place Act the rights of the shareholder of B.C. Place are exercisable by the Minister of Finance for the Province and, accordingly, the investment is accounted for in the Corporation's accounts at cost. Any future dividends declared by B.C. Place will accrue to the Corporation and will be included in income.

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1983

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6. Properties Held for Disposition

During the year certain properties with a net book value of $33,805,000, which were included in the original transfer of properties from the Province to the Corporation, were returned to the Province pursuant to the terms and conditions of the Colleges and Provincial Institutes Act.

When the remaining properties are returned, Notes Payable to the Province will be reduced by $2,114,000 and Contributions by the Province will be reduced by $183,000.

The Corporation has not recorded depreciation, nor has it charged rents in connection with any of these properties since March 31, 1979.

7. Corporate Properties and Equipment

	1983	1982
	$000's	
Corporate properties and leasehold improvements	4,843	4,804
Office and data processing equipment	6,355	3,241
Maintenance equipment	1,897	1,673
Vehicles	1,607	1,269
	14,702	10,987
Accumulated depreciation and amortization	(4,475)	(3,410)
	10,227	7,577

8. Other Assets

Cash	3,196	-
Temporary investments	8,000	-
Accounts receivable - Province of British Columbia	8,782	8,361
- Other	2,764	4,480
Prepaid supplies and expenses	562	1,328
	23,304	14,169

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1983

9. Long-Term Debt

Total outstanding:

	1983			1982		
	Number of Series	Average Effective Interest Rate	Principal $000's	Number of Series	Average Effective Interest Rate	Principal $000's
Payable in Canadian currency	25	13.54%	452,657	16	11.98%	232,586
Payable in United States currency (US $32,000,000)	2	13.03%	39,552	-	-	-
			492,209			232,586
Sinking funds on deposit with the Minister of Finance, Province of British Columbia, relating to long-term debt of $224,957,000 (1982 - $175,386,000)			(15,415)			(10,176)
			476,794			222,410

Coupon rates on the long-term debt range from 3.25% to 15.69%.

If the United States currency debt had been translated to Canadian currency at the exchange rate prevailing at March 31, 1983, the liability would not change significantly.

At the option of the Minister of Finance for Canada, Sinking Fund Debentures with an aggregate principal of $146,957,000 maturing between 1997 and 2002 may be called prior to maturity under certain conditions on six months written notice.

The Province of British Columbia has unconditionally guaranteed the principal and interest on all long-term debt issued by the Corporation.

Issues during year ended March 31, 1983:

Series	Coupon Rate	Maturity Date	Principal	
				$000's
E-1	15.25%	May 10, 2002	Cdn	19,276
E-2	14.96%	June 10, 2002	Cdn	13,692
E-3	15.38%	July 9, 2002	Cdn	16,603
BCD	15.50%	Sep. 8, 1987	Cdn	100,000
BCE	3.25%	Oct. 15, 1984	Cdn	4,500
BCF	6.25%	Nov. 1, 1986	Cdn	20,000
BCG	6.75%	Nov. 15, 1987	Cdn	1,000
BCH	4.75%	Dec. 15, 1987	Cdn	30,000
BCI	6.88%	Dec. 15, 1987	Cdn	15,000
BCJ	5.00%	Feb. 15, 1986	US	12,000
BCK	5.50%	May 9, 1986	US	20,000

Series BCE through BCK inclusive with an aggregate principal of Cdn $110,052,000 were issued at a significant discount to yield $80,736,000 in net proceeds at an average effective interest rate of 14.03%

Aggregate sinking fund and principal payments on all outstanding issues for each of the next five years:

	$000's
1983/84	4,463
1984/85	8,963
1985/86	19,295
1986/87	49,183
1987/88	161,903

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1983

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10. Notes Payable to the Province of British Columbia

	1983	1982
	$000's	
Promissory note, due August 22, 1983, bearing interest at 9.60%	25,000	12,000
Interest free promissory notes due March 31, 1992, callable on 30 days notice	91,788	117,639
Interest bearing promissory notes due June 30, 1984, redeemable or callable on 30 days notice	50,000	50,000
	166,788	179,639

The interest free promissory notes are payable semi-annually in varying amounts over their terms.

The notes due June 30, 1984 bear interest rates which fluctuate monthly according to the Bankers' Acceptance rate.

Payments on the promissory notes, excluding the 9.60% note, over the next five years:

	$000's
1983/84	11,024
1984/85	61,024
1985/86	11,024
1986/87	12,024
1987/88	11,024

11. Other Liabilities

	1983	1982
	$000's	
Bankers' acceptances	26,818	-
Due to bank, unsecured	-	1,559
Accounts payable and accrued liabilities	27,386	23,352
Retentions on contracts	5,270	3,982
Accrued interest payable - Province of British Columbia	3,574	1,350
- Other	8,225	4,654
Dividend payable	-	8,005
	71,273	42,902

12. Contributions by the Province of British Columbia

	1983	1982
Balance, beginning of year	75,467	77,721
Properties returned to the Province, net	(12,367)	(2,254)
Balance, end of year	63,100	75,467

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1983

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13. Commitments

The Corporation estimates that the cost to complete projects under construction will be $94,000,000 of which $58,000,000 has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 1998, at a total aggregate net rental of approximately $151,000,000. Most leases are for between five and ten years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases in effect at March 31, 1983:

	$000's
1983/84	34,000
1984/85	27,000
1985/86	20,000
1986/87	15,000
1987/88	11,000
Post 1987/88	44,000
	151,000

14. Interest

	1983	1982
	$000's	
Interest expense	52,095	26,894
Amortization of debt discount and issue expenses	4,272	91
	56,367	26,985
Deduct:		
Interest assistance	10,000	-
Interest capitalized	4,401	3,293
Interest earned	4,309	3,152
	18,710	6,445
	37,657	20,540

The Province of British Columbia has agreed to provide assistance of up to $10 million per annum towards the interest expense incurred by the Corporation in connection with its investment in B.C. Place, until the earlier of 1992 or such time as the cash flow to the Corporation from its investment exceeds the related interest expense.

15. Related Party Transactions

The Corporation is incorporated under the British Columbia Buildings Corporation Act as a Crown Corporation of the Province of British Columbia, and is an agent of the Crown.

The Corporation received 96% of its total revenues from Provincial Government Ministries. These revenues consist primarily of rents that are determined with reference to market; however, in such cases where comparable market rates do not exist, rents are based on the amortization of the capital costs.

During the year ended March 31, 1983, the Corporation acquired additional properties from the Province and its agents. These properties had an aggregate value of $21,173,000 which was determined by reference to market values.

BRITISH COLUMBIA CELLULOSE COMPANY

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

The Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Cellulose Company as at December 31, 1982 and the statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
February 24, 1983

BRITISH COLUMBIA CELLULOSE COMPANY

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS

	1982 $	1981 $
CURRENT ASSETS		
Cash	99,870	107,754
Short-term deposits	1,774,961	6,832,060
Accrued interest and accounts receivable	26,361	94,928
Prepaid rentals and timber sale deposits	50,970	50,970
	1,952,162	7,085,712
LOANS TO OCEAN FALLS CORPORATION (note 2)	Nil	Nil
EQUIPMENT (note 3)	1,955,657	2,001,455
OFFICE EQUIPMENT - at cost less accumulated depreciation of $8,114 (1981 - $7,588)	2,108	2,635
	3,909,927	9,089,802

LIABILITIES

	1982 $	1981 $
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	30,852	18,175

SHAREHOLDER'S EQUITY

	1982 $	1981 $
CAPITAL STOCK (note 4)	2	2
RETAINED EARNINGS	3,879,073	9,071,625
	3,879,075	9,071,627
	3,909,927	9,089,802

APPROVED BY THE DIRECTORS

Ray Williston

Director

Director

BRITISH COLUMBIA CELLULOSE COMPANY

STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982 $	1981 $
INCOME		
Interest income	955,110	1,391,732
Standby fees	37,684	47,127
Gain on sale of equipment (note 3)	2,273	
	995,067	1,438,859
EXPENSE		
Administrative	119,876	111,489
Research and development (note 1)	363,927	829,102
Miscellaneous	53,816	34,674
	537,619	975,265
EARNINGS BEFORE EXTRAORDINARY ITEM	457,448	463,594
Provision for loss on Ocean Falls Corporation loan (note 2)	650,000	500,000
NET EARNINGS (LOSS) FOR THE YEAR (note 4)	(192,552)	(36,406)
RETAINED EARNINGS - BEGINNING OF YEAR	9,071,625	9,108,031
	8,879,073	9,071,625
DIVIDENDS PAID	5,000,000	
RETAINED EARNINGS - END OF YEAR	3,879,073	9,071,625

BRITISH COLUMBIA CELLULOSE COMPANY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982 $	1981 $
SOURCE OF WORKING CAPITAL		
Earnings before extraordinary item	457,448	463,594
Add (deduct): Depreciation	527	658
Gain on sale of equipment	(2,273)	
From current operations	455,702	464,252
Proceeds on sale of equipment (note 3)	48,071	
	503,773	464,252
USE OF WORKING CAPITAL		
Dividends	5,000,000	
Loan to Ocean Falls Corporation	650,000	500,000
Purchase of equipment		141,820
	5,650,000	641,820
DECREASE IN WORKING CAPITAL	5,146,227	177,568
WORKING CAPITAL - BEGINNING OF YEAR	7,067,537	7,245,105
WORKING CAPITAL - END OF YEAR	1,921,310	7,067,537

REPRESENTED BY:		
Current assets	1,952,162	7,085,712
Current liabilities	30,852	18,175
WORKING CAPITAL - END OF YEAR	1,921,310	7,067,537

Coopers
&Lybrand

BRITISH COLUMBIA CELLULOSE COMPANY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1982

1. OPERATIONS

The company is investigating the feasibility of a composition wood board operation, using poorer quality timber and residual waste from cedar manufacturing. During 1982, professional fees involving development work on oriented strand board amounted to $363,927. Included were minor expenditures on the experimental timber sale which will supply the required back-up wood position for the proposed manufacturing plant.

It is the company's intention to establish the feasibility of this new wood product so as to encourage private enterprise to develop a productive plant based on a researched market for poor quality cedar timber on the B.C. Coast.

2. LOANS TO OCEAN FALLS CORPORATION

	1982 $	1981 $
Amounts loaned	3,150,000	2,500,000
Less: Provision for doubtful collection	(3,150,000)	(2,500,000)
	Nil	Nil

The loans to Ocean Falls Corporation are with interest at prime bank lending rate plus 1/2%. Interest has been paid to December 31, 1979. Security is by way of fixed and floating charges on specified properties subject only to a prior debenture to the Province of British Columbia. In view of the closure of their newsprint operation, the ability of Ocean Falls Corporation to repay this loan is considered doubtful. Accordingly, full provision has been made for the potential loss and no interest has been accrued since January 1, 1980.

3. EQUIPMENT

The company purchased certain manufacturing equipment in anticipation of establishing an experimental logging operation with log sorting for market plus certain manufacturing at Ocean Falls, B.C. This project had to be placed in abeyance in 1981, and the equipment is currently being stored. During the year, the company sold approximately $48,000 of the equipment.

BRITISH COLUMBIA CELLULOSE COMPANY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1982

4. CAPITAL STOCK

	1982 $	1981 $
Authorized - 1,000,000 common shares of no par value		
Issued and fully paid - 2 shares	2	2

These shares are wholly owned by the Province of British Columbia.

5. INCOME TAXES

As a Provincial Crown Corporation, the company is exempt from federal and provincial income taxes.

6. RELATED PARTY TRANSACTIONS

Reference should be made to notes 2 and 4 for related party transactions. Management of the company's short-term deposits is handled by the Ministry of Finance.

BRITISH COLUMBIA DEVELOPMENT CORPORATION

CONSOLIDATED BALANCE SHEET as at March 31, 1983

	Notes	1983	1982
Assets			
Industrial development programs			
Land and development projects	1	$108,296,972	$ 94,063,338
Loans to industrial enterprises		78,526,573	65,458,663
Property leases receivable		6,079,031	5,549,218
Rental properties	2	7,169,722	6,758,949
		200,072,298	171,830,168
Cash in banks		719,305	3,591,872
Accounts receivable		4,863,714	2,413,547
Other assets	3	1,718,281	2,147,513
Small business development fund	4	8,202,676	–
Trust assets	5	32,282,685	30,391,624
		$247,858,959	$210,374,724
Liabilities			
Accounts payable and accrued liabilities		$ 9,337,904	$ 10,422,889
Term debt	6	143,404,080	110,804,004
Small business development fund		8,202,676	–
Trust liabilities		32,282,685	30,391,624
		193,227,345	151,618,517
Shareholder's equity			
Share capital	7	42,500,000	42,500,000
Contributed surplus		11,778,315	9,241,052
Retained earnings		353,299	7,015,155
		54,631,614	58,756,207
		$247,858,959	$210,374,724
Contingent liabilities	8		

Approved by the Directors

Director

Director M. McGillivray

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS
for the year ended March 31, 1983

	1983	1982
Revenue		
Industrial development programs		
Land and development project sales	$ 3,809,568	$ 18,157,568
Loans and guarantees, interest and fees	12,456,073	13,931,744
Lease financing	1,015,707	1,455,589
Property rentals	171,755	334,753
Management fees	1,683,922	497,940
Interest on cash deposits	605,822	853,200
Other	115,715	67,952
	19,858,562	35,298,746
Expense		
Cost of sales, land and development projects	2,316,726	14,980,352
Interest on term debt	17,432,416	13,119,917
Property taxes	2,416,100	513,079
Salaries and benefits	2,475,735	2,143,618
Advertising and business development	1,010,277	1,255,908
General administration	1,008,271	890,744
Professional services	510,281	321,127
Depreciation and amortization	448,662	410,890
Directors' fees and expenses	91,813	82,183
	27,710,281	33,717,818
less: expenses applied to land and development projects	9,143,507	6,124,222
	18,566,774	27,593,596
Earnings before the following	1,291,788	7,705,150
Development project costs written off	5,818,005	1,919,583
Provision for losses on loans and guarantees	2,135,639	3,810,763
	7,953,644	5,730,346
Net earnings (loss) for the year	(6,661,856)	1,974,804
Retained earnings, beginning of year	7,015,155	5,040,351
Retained earnings, end of year	$ 353,299	$ 7,015,155

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1983

1. Land and development projects

	1983			1982
	Cost of Acquisition	Cost of Development	Total	Total
Land held for future development	$12,236,808	$ 9,930,808	$ 22,167,616	$22,002,213
Land and projects under development	17,186,493	20,393,314	37,579,807	38,843,631
Developed land held for sale	23,563,496	24,986,053	48,549,549	33,217,494
	$52,986,797	$55,310,175	$108,296,972	$94,063,338

A total of $4,615,936 of interest and property taxes related to certain land development projects was expensed during the year rather than capitalized because the carrying value of those projects otherwise would have exceeded their estimated net realizable value. This amount is in addition to development project costs of $5,818,005 written off during the year, most of which arose from the diminution in land values.

2. Rental properties

Land and buildings and other property which are rented to industrial enterprises are carried at cost less accumulated depreciation of $597,742 (1982 - $318,712).

	1983	1982
Land and buildings	$ 6,429,097	$ 6,758,949
Other property	740,625	–
	$ 7,169,722	$ 6,758,949

3. Other assets

	1983	1982
Premises and equipment, at cost	$ 1,254,280	$ 1,181,373
less: accumulated depreciation and amortization	498,611	357,558
	755,669	823,815
Deferred charges	962,612	1,323,698
	$ 1,718,281	$ 2,147,513

4. Small business development fund

Under an agreement with the Province of British Columbia, the Corporation has created the Small Business Development Fund to provide term loans to industrial enterprises. The fund consists of:

Assets	
Cash and bank term deposits	$ 411,033
Loans outstanding	7,791,643
Total assets	$ 8,202,676
Liabilities	
Accrued interest payable	$ 202,676
Notes guaranteed by the Province of British Columbia	8,000,000
Total liabilities	$ 8,202,676

During April, 1983 the Corporation received and deposited to the fund a further $163,420,711.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1983, continued

5. Trust assets

Under an agreement with the Province of British Columbia, the Corporation acts as agent and administrator of the Low Interest Loan Assistance Program (LILA). Assets administered under this program consist of:

	1983	1982
Cash and bank term deposits	$ 3,630,713	$ 2,699,684
Loans outstanding	28,651,972	27,691,940
Total trust assets	$32,282,685	$30,391,624

Financing of the fund is provided by the Province of British Columbia.

6. Term debt

	1983	1982
Notes guaranteed by the Province of British Columbia:		
Repayable in five equal annual instalments commencing March 5, 1988, with interest at 8.95% payable semi-annually	$ 64,300,000	$ 64,300,000
less: unamortized discount based on effective interest rate of 15.75%	17,819,538	19,210,734
	46,480,462	45,089,266
Repayable December 1, 1986, with interest at 16⅞% payable semi-annually (U.S. $12,400,000)	15,204,880	15,221,000
Repayable in 1983 with interest at 11% to 14%	17,000,000	–
Notes payable to the Province of British Columbia, with interest currently at 9.7%, adjusted and payable semi-annually	44,000,000	30,000,000
Loans payable to the Province of British Columbia, pursuant to the Subsidiary Agreement on Industrial Development:		
Repayable progressively as the Corporation sells or leases its Duke Point properties, with interest at 7½%	13,000,000	13,000,000
Repayable October 16, 1990, with interest at 6⅛%, adjusted annually	2,481,000	2,481,000
Mortgages, secured by certain lands and buildings, due August 31, 1984, repayable progressively prior to maturity as the Corporation sells the mortgaged property, with interest at 12% and 14% payable quarterly	4,300,000	4,300,000
Other	937,738	712,738
	$143,404,080	$110,804,004

7. Share capital

Authorized

$200,000,000 divided into 2,000,000 shares with a par value of $100 each

Issued

425,000 shares $42,500,000

8. Contingent liabilities

As part of its industrial development program, the Corporation has guaranteed indebtedness and performance of certain industrial enterprises amounting to $6,834,237 (1982–$5,077,000).

9. Commitments

Under an agreement with Canadian Pacific Air Lines, Limited the Corporation is committed to spend up to $45,000,000 for the construction of a rental property to be completed by September 1, 1986.

10. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties including the Province of British Columbia, its agencies and other Crown corporations.

CONSOLIDATED STATEMENT OF CHANGES IN INDUSTRIAL DEVELOPMENT PROGRAMS for the year ended March 31, 1983

	1983	1982
Changes in industrial development programs		
Additions to land and development projects	$29,417,271	$47,028,902
less: cost recoveries and projects written off	15,183,637	16,683,175
transfers to rental properties	–	2,041,100
Net increase	14,233,634	28,304,627
Loan disbursements and accrued interest	33,504,701	20,982,067
less: loan repayments and provision for losses	20,436,791	19,575,008
Net increase	13,067,910	1,407,059
Additions to property leases receivable	733,200	–
less: lease payments	203,387	1,127,877
Net increase (decrease)	529,813	(1,127,877)
Additions to rental properties, net of depreciation	410,773	1,722,388
Net additions to programs	$28,242,130	$30,306,197
Financed by		
Increase in term debt	$32,600,076	$31,200,866
Decrease in cash	2,872,567	1,665,224
Net change in other assets and liabilities	(3,105,920)	(7,117,869)
Contributed surplus	2,537,263	2,583,172
Net earnings (loss) for the year	(6,661,856)	1,974,804
	$28,242,130	$30,306,197

Auditors' Report

To the Honourable Donald M. Phillips,
Minister of Industry and Small Business Development,
Province of British Columbia.

We have examined the consolidated balance sheet of British Columbia Development Corporation as at March 31, 1983 and the consolidated statements of earnings and retained earnings and changes in industrial development programs for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its industrial development programs for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Campbell Sharp
Chartered Accountants

Vancouver, Canada.
May 26, 1983.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Educational Institutions Capital Financing
Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Educational Institutions Capital Financing Authority as at 31 March 1983 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
14 June 1983

EXHIBIT A

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1983

ASSETS

	1983	1982
Current:		
Cash and short-term investments	$ -	$ 1,110,067
Accrued interest receivable	12,593,009	9,506,448
Instalments to sinking funds receivable within one year	7,397,371	5,517,857
	19,990,380	16,134,372
Long-term loans receivable (note 1 and schedule 1)	303,750,129	222,958,643
Less accumulated sinking fund instalments and investment income	13,313,981	6,368,770
	290,436,148	216,589,873
	$310,426,528	$232,724,245

LIABILITIES

	1983	1982
Current:		
Due to the Province of British Columbia	$ -	$ 1,110,067
Accrued interest payable	12,593,009	9,506,448
Instalments to sinking funds payable within one year	7,397,371	5,517,857
	19,990,380	16,134,372
Long-term debt (note 4)	303,750,129	222,958,643
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 5)	13,313,981	6,368,770
	290,436,148	216,589,873
	$310,426,528	$232,724,245

The six accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Hugh A. Curtis, Chairman

L.I. Bell, Secretary

EXHIBIT B

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF SOURCES AND USES OF FUNDS

FOR THE YEAR ENDED 31 MARCH 1983

	1983	1982
Sources of Funds		
Proceeds of Authority debentures issued	$ 82,653,000	$109,969,500
Interest on long-term loans receivable	38,195,888	24,079,730
Unrealized foreign exchange gain on long-term loans	18,000	260,000
Short-term investment income	105,560	766,660
Other interest income	-	2,232
	120,972,448	135,078,122
Sinking Funds:		
Instalments received	5,591,237	2,929,820
Income on investments	1,375,447	740,760
	6,966,684	3,670,580
Less Funds management fees (note 5)	21,474	-
	6,945,210	3,670,580
	$127,917,658	$138,748,702
Uses of Funds		
Loans issued	$ 82,653,000	$109,969,500
Interest on long-term debt	38,195,888	24,079,730
Unrealized foreign exchange loss on long-term debt	18,000	260,000
Transfer of excess assets to Province of British Columbia (note 3)	105,560	768,892
	120,972,448	135,078,122
Sinking Funds:		
Instalments paid in	5,591,237	2,929,820
Income on investments allocated	1,375,447	740,760
	6,966,684	3,670,580
Less Funds management fees (note 5)	21,474	-
	6,945,210	3,670,580
	$127,917,658	$138,748,702

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

1. The Authority

   The Authority was established by the Educational Institution Capital Finance Act, R.S. 1979, Chapter 102. Section 3 of the Act states "The purpose of the authority is to assist designated educational institutions to finance their capital expenditures by purchasing debentures issued by them with money raised by the issue and sale of debentures of the authority."

   Loans have been made by the Authority prior to the receipt of debentures as security. At the date of approval of these financial statements debentures had not been received as security for loans totalling $7,151,000 (1982: $225,476,500). As an interim measure the Institutions have given Letters of Undertaking to issue debentures for these remaining amounts.

2. Significant accounting policies

   a) Sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for the retirement of Authority debentures at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

   (b) Loans receivable, debt payable, and related accrued interest receivable and payable denominated in United States dollars have been converted to Canadian dollars at the rate prevailing at 31 March 1983.

3. Transfer of excess assets to the Province of British Columbia

   During the year, some funds borrowed by the Authority were temporarily invested prior to re-lending them to educational institutions. These investments generated earnings of $105,560 (1982: $768,892), which were considered to be in excess of the Authority's requirements. The Minister of Finance, pursuant to Section 5(2) of the Educational Institution Capital Finance Act, authorized the payment of the excess into the Consolidated Revenue Fund of the Province of British Columbia.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

4. Long-term debt

Payable in Canadian Dollars to:

	1983	1982
Canada Pension Plan Investment Fund 9.41% to 17.51% debentures due 1998 through 2003	$303,953,000	$221,300,000
Province of British Columbia Public Service Superannuation Fund 10.875%, due 1989	1,025,000	1,025,000
Total payable in Canadian Dollars	304,978,000	222,325,000
Payable in United States Dollars to:		
General public 16.875%, due 1986	5,000,000	5,000,000
U.S. Exchange	1,169,500	1,151,500
	311,147,500	228,476,500
Less instalments to Sinking funds payable within one year	7,397,371	5,517,857
Exhibit A	$303,750,129	$222,958,643

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months' notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the long-term debt of the Authority.

5. Sinking fund assets at 31 March:

	1983	1982
Cash	$ 116,168	$ 745,751
Investments at cost (Market value $12,776,963 1982:$5,162,577)	12,917,463	5,500,077
Accrued interest	301,824	122,942
	13,335,455	6,368,770
Less Funds management fees payable	21,474	-
Exhibit A	$13,313,981	$6,368,770

Sinking fund instalments of $7,397,371 are due in each of the nextfive years.

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance for the year ended 31 March 1983, in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

6. Comparative figures

Certain 1982 comparative figures on the statement of assets and liabilities have been reclassified to conform with the 1983 presentation.

SCHEDULE 1

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1983

	1983	1982
University of British Columbia: 9.41% to 17.51%, due 1986 to 2002, inclusive.	$ 87,292,800	$ 72,739,600
Simon Fraser University: 9.41% to 17.00%, due 1986 to 2002, inclusive.	35,221,475	26,233,575
University of Victoria: 9.41% to 17.00%, due 1986 to 2002, inclusive.	27,832,475	26,612,575
Emily Carr College of Art and Design: 10.49% to 16.875%, due 1986 to 2002, inclusive.	6,435,260	5,763,008
Fraser Valley College: 10.68% to 17.00%, due 1986 to 2002, inclusive.	9,028,308	2,063,767
Pacific Vocational Institute: 10.68% to 16.10%, due 1999 to 2002, inclusive.	8,074,000	6,126,000
Douglas College: 10.875% to 17.51%, due 1989 to 2002, inclusive.	34,181,300	21,327,300
Camosun College: 11.50% to 16.875%, due 1986 to 2002, inclusive.	11,116,236	9,615,080
Vancouver Community College: 12.14% to 17.51%, due 2000 to 2003, inclusive.	33,298,000	17,298,000
Justice Institute of British Columbia: 13.39% to 16.875%, due 1986 to 2002.	1,007,553	1,005,781

.../2

SCHEDULE 1
(continued)

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1983

	1983	1982
Okanagan College: 12.55% to 17.51%, due 2000 to 2001.	$ 10,220,000	$ 10,220,000
Pacific Marine Training Institute: 12.16% to 17.01%, due 2000 to 2003.	6,800,000	5,900,000
East Kootenay Community College: 12.01% to 17.01%, due 2000 to 2002.	9,150,700	7,850,700
Northwest Community College: 13.18%, due 2001.	259,000	259,000
Selkirk College: 12.16% to 16.53%, due 2001 to 2003	2,224,000	832,000
Capilano College: 12.01% to 17.00%, due 2001 to 2002	12,080,000	7,843,000
Cariboo College: 13.66% to 16.875%, due 1986 to 2002.	2,928,512	2,714,194
New Caledonia College: 13.69% to 14.81%, due 2001.	887,000	887,000
Northern Lights College: 12.16% to 17.51%, due 2001 to 2003.	11,547,000	2,603,000
North Island College: 17.01%, due 2001.	255,000	255,000
Malaspina College: 15.25% to 16.875%, due 1986 to 2002.	1,308,881	327,920
	311,147,500	228,476,500
Less instalments to Sinking funds receivable within one year	7,397,371	5,517,857
Exhibit A	$303,750,129	$222,958,643

Long-term loans receivable include U.S. exchange of $1,169,500.

THORNE RIDDELL
Chartered Accountants

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Ferry Corporation as at March 31, 1983 and the statements of income, accumulated income reinvested in corporation assets and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The 1982 comparative figures are based on financial statements reported upon by other auditors.

Thorne Riddell

Chartered Accountants

Victoria, Canada
May 20, 1983

Offices throughout Canada, International Firm Klynveld Main Goerdeler

BALANCE SHEET AS AT MARCH 31, 1983

(expressed in thousands)

ASSETS

	1983	1982
CURRENT ASSETS		
Cash (Note 1)	$ 3,699	$ 3,264
Accounts receivable (Note 2)	609	2,965
Inventories (Note 3)	8,510	8,651
Prepayments and deposits (Note 4)	2,125	1,490
Sinking fund for long-term debt	-	12,651
	14,943	29,021
RESERVED FUNDS (Note 5)	5,680	5,445
FIXED ASSETS (Note 6)		
Ships, berths, buildings, equipment and land	459,006	434,101
Less accumulated depreciation	144,259	110,750
	314,747	323,351
	$ 335,370	$ 357,817

LIABILITIES

	1983	1982
CURRENT LIABILITIES		
Notes payable (Note 7)	$ 30,000	$ -
Accounts payable and accrued liabilities	20,805	27,717
Deferred revenue	1,644	872
Current portion of long-term debt (Note 8)	-	11,927
	52,449	40,516
LONG-TERM DEBT (Note 8)	20,428	19,789
ACCRUED SICK LEAVE LIABILITY (Note 9)	5,680	4,292
SELF INSURANCE FUND	-	1,153
	78,557	65,750
SHAREHOLDER'S EQUITY		
SHARE CAPITAL		
Authorized		
1,000,000 shares without par value with a maximum consideration of $100,000,000		
Issued		
58,497 shares	5,850	5,850
EXCESS OF APPRAISED VALUE OF FIXED ASSETS OVER ASSIGNED VALUE ON ACQUISITION	249,674	249,674
ACCUMULATED INCOME REINVESTED IN CORPORATION ASSETS	1,289	36,543
	256,813	292,067
Commitments (Note 13)		
	$ 335,370	$ 357,817

APPROVED BY THE BOARD

Director

Director

STATEMENT OF INCOME

YEAR ENDED MARCH 31, 1983

(expressed in thousands)

	1983	1982
Operating revenues		
Tolls	$ 86,660	$ 85,463
Catering	22,707	23,441
Other income, net (Note 10)	1,322	3,295
	110,689	112,199
Less cost of food and goods sold	8,889	9,564
	101,800	102,635
Operating expenses		
Salaries, wages and benefits	78,386	75,045
Fuel and lubricants	28,315	29,338
Contracted replacements, repairs and maintenance	15,435	11,705
Materials, operating supplies and services	10,853	11,845
Marketing, general and administrative	3,398	3,646
Charter fees	2,626	2,277
	139,013	133,856
Operating loss before subsidy	37,213	31,221
Province of British Columbia subsidy (Note 11)	43,000	58,891
Income from operations	5,787	27,670
Interest expense (Note 12)	5,073	893
INCOME BEFORE DEPRECIATION AND EXTRAORDINARY ITEM	714	26,777
Depreciation	34,724	26,087
Extraordinary item		
Write-off receivable from British Columbia Steamship Company (1975) Ltd.	1,951	-
	36,675	26,087
NET INCOME (LOSS) AFTER DEPRECIATION AND EXTRAORDINARY ITEM	$(35,961)	$ 690

STATEMENT OF ACCUMULATED INCOME
REINVESTED IN CORPORATION ASSETS
YEAR ENDED MARCH 31, 1983

(expressed in thousands)

	1983	1982
Accumulated income reinvested in corporation assets at beginning of year	$ 36,543	$ 39,179
Net income (loss) for the year after depreciation and extrordinary item	(35,961)	690
Prior years' self-insurance fund provision	1,153	-
Payment to Province of British Columbia of excess of sinking fund assets over related long-term debt obligations	(446)	(3,326)
ACCUMULATED INCOME REINVESTED IN CORPORATION ASSETS AT END OF YEAR	$ 1,289	$ 36,543

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31, 1983

(expressed in thousands)

	1983	1982
Working capital derived from:		
Operations		
Net income (loss) for the year after depreciation and extraordinary item	$(35,961)	$ 690
Charges not affecting working capital -		
Depreciation	34,724	26,087
Amortization of promissory note discount and issue costs	639	43
Loss on retirement of fixed assets	483	834
Provision for self-insurance	-	500
Increase in accrued sick leave liability	1,388	685
	1,273	28,839
Proceeds on sale of fixed assets	200	1,375
Decrease in self-insurance fund assets	1,153	-
Decrease in sinking fund assets	-	15,635
Proceeds from promissory note issue	-	19,939
	2,626	65,788
Working capital applied to:		
Fixed asset additions	26,804	74,376
Increase in accrued sick leave liability fund assets	1,387	685
Payments to Province from sinking fund	446	5,214
Retirement of long-term debt	-	11,927
Increase in self-insurance fund assets	-	500
Debt issue costs	-	193
	28,637	92,895
Decrease in working capital	26,011	27,107
Working capital (deficiency) at beginning of year	(11,495)	15,612
Working capital deficiency at end of year	$ 37,506	$ 11,495
Working capital deficiency comprises:		
Current assets	$ 14,943	$ 29,021
Current liabilities	52,449	40,516
	$ 37,506	$ 11,495

STATEMENT OF ACCOUNTING POLICIES

YEAR ENDED MARCH 31, 1983

In accordance with Section 8(7) of the Ferry Corporation Act the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

Inventories -

Inventories are valued at the lower of cost and current replacement cost.

Long-Term Disability -

Amounts paid to the Superannuation Branch of the Public Service Commission under the Long-Term Disability Plan are accounted for by the Corporation on the basis of accruing in the financial statements that portion estimated by the Corporation to be payable to employees over a two-year period of individual disability with the balance of the amounts paid being included in prepaid expenses.

Fixed assets -

Acquired from the Province of British Columbia effective January 1, 1977:

(a) Ships

Ships, which comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of $1, have been revalued by the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 on the basis of construction records for labour and materials valued at 1977 cost exclusive of any federal ship building subsidies which may have been available during the extended period of years during which the individual ships were built and during which such subsidies fluctuated substantially. The estimated depreciated replacement value of the ships at January 1, 1977 is not intended to reflect fair market value of the fleet nor can it be considered to approximate fair market value because of the specialized nature and limited saleability of the ships themselves.

Fixed Assets - (continued)

In addition, three ships presently under charter by the Province until 1994 are subchartered to the Corporation for the same period at an annual cost of $1 each, with the Corporation being responsible for all operating, repair, and maintenance costs. Under the terms of the subcharter agreement with the Province, the Corporation may in 1994 request that the Province exercise its option to purchase these ships at its own expense in accordance with the terms of its charter agreement. In the event that such option is exercised, clear title to the ships will be transferred to the Corporation. As a result of these transactions and agreements, these ships are reflected as capital assets of the Corporation in the accompanying financial statements and are similarly stated at their estimated depreciated replacement value as at January 1, 1977.

(b) Berths, buildings and equipment

Berths, buildings and equipment also comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of $1.

These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 based upon an appraisal made by Universal Appraisal Company Limited as at that date.

Additions and disposals subsequent to January 1, 1977:

The costs of major replacements, additions, extensions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

Depreciation -

Fixed assets are depreciated on the straight line method based upon the following useful lives:

Ships	25 years
Berths	5 - 10 years
Buildings and equipment	4 - 25 years

Effective April 1, 1983 the estimated useful lives of ships has been extended from 25 years each to between 25 and 50 years.

Self-insurance fund -

To March 31, 1982 the Corporation provided for uninsured losses up to the deductible amount of purchased insurance on ships. Effective April 1, 1982 the provision was discontinued.

Accrued sick leave liability -

Funds reserved to meet the obligations under the plan, as described in Note 9, are invested in short-term commercial security. Interest earned on these investments accrues to and payments to employees under the plan are charged against the accrued sick leave liability account.

Amortization of Promissory note discount and issue costs -

Promissory note discount is amortized on a compound interest method over the term of the debt. Issue costs are amortized on a straight-line basis over the term of the debt.

Sinking Fund -

On February 11, 1982 the Ferry Corporation Act was amended vesting any surplus remaining in the Sinking Fund to the Province of British Columbia after the discharge of Long-Term Liabilities outstanding at date of incorporation. Accordingly interest and exchange transactions in the Fund are eliminated from the Corporation's accounts.

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. CASH AND SHORT-TERM INVESTMENTS

Funds, other than those required for immediate settlement of liabilities, are invested in short-term commercial securities authorized pursuant to the terms and provisions of the Revenue Act of British Columbia. The investments are arranged through the Ministry of Finance of the Province.

2. ACCOUNTS RECEIVABLE

An accounts receivable of $1,950,619 due from the British Columbia Steamship Company (1975) Ltd. for the lease and modifications to the Lessee's specifications of the M.V. "Queen of Prince Rupert" in 1980 has been written off against income as an extraordinary item.

3. INVENTORIES

	1983	1982
	(expressed in thousands)	
Spare components, parts and supplies	$ 6,026	$ 5,953
Fuel and lubricants	2,031	2,200
Goods for resale and catering supplies	453	498
	$ 8,510	$ 8,651

4. PREPAYMENTS AND DEPOSITS

Prepayments include $1,897,000 held by the Province in excess of the amount estimated by the Corporation for the payment of benefits to employees disabled as of March 31, 1983.

5. RESERVED FUNDS

The Corporation has segregated assets that are required for specific purposes or as required by statute.

	1983	1982
	(expressed in thousands)	
Fund for accrued sick leave liability (Note 9)		
Accrued interest	$ 3	$ 54
Due to general operating funds	-	(6)
Investment	5,677	4,244
	5,680	4,292
Self-insurance fund investment	-	1,153
	$ 5,680	$ 5,445

Funds reserved with respect to the accrued sick leave liability provisions are held in short-term commercial security investment.

6. FIXED ASSETS

	1983			1982
	(expressed in thousands)			
	Cost or Appraised Value	Accumulated Depreciation	Net Book Value	Net Book Value
Ships owned	$ 274,617	$ 75,872	$ 198,745	$ 170,787
Ships under capital lease	63,051	16,586	46,465	49,103
Berths, buildings and equipment	110,607	51,801	58,806	45,981
Land	723	-	723	723
Construction in progress	10,008	-	10,008	56,757
	$ 459,006	$ 144,259	$ 314,747	$ 323,351

7. NOTES PAYABLE

	1983	1982
	(expressed in thousands)	
9.70% Promissory notes due August 26, 1983	$ 30,000	$ -

The Province of British Columbia unconditionally guarantees the payment of principal and interest on the Promissory notes.

8. LONG-TERM DEBT

	1983	1982
	(expressed in thousands)	
Long-term debt issued by the Corporation		
8.95% Promissory notes (effective rate of 15.75%), are repayable in five equal annual instalments of $5.7 million commencing March 5, 1988	$ 28,500	$ 28,500
Less unamortized discount and issue costs	8,072	8,711
	20,428	19,789
Long-term debt assumed from the British Columbia Ferry Authority	-	11,927
Less amounts due within one year	-	11,927
	-	-
	$ 20,428	$ 19,789

The Province of British Columbia unconditionally guarantees the payment of principal and interest on the promissory notes.

9. ACCRUED SICK LEAVE LIABILITY

On September 1, 1978 the Corporation introduced short-term illness and injury and long-term disability plans and as of that date all employees ceased accruing sick leave credits. Under the collective agreement with the employees, in the event of illness, the accumulated sick time may be withdrawn prior to retirement and on retirement any balance remaining is payable in cash at 50% of accredited time. The liability as at March 31, 1982 based upon a recent actuarial evaluation by William M. Mercer Limited established the present lump sum value of cash payouts on retirement to all employees at $5,144,000 which, with interest will accumulate an amount required to meet those obligations. Funds reserved for liquidation of this liability are invested in short-term commercial security.

10. OTHER INCOME (EXPENSE)

	1983	1982
	(expressed in thousands)	
Parking and ancilliary traffic revenue	$ 734	$ 739
Interest earned on funds in bank and short-term investments	288	1,104
Grant of right-of-way to B.C. Hydro	300	-
Sinking fund investment income net of interest expense and foreign exchange loss	-	1,952
Self insurance provision for uninsured losses	-	(500)
	$ 1,322	$ 3,295

11. PROVINCIAL SUBSIDY AND BENEFITS

To March 31, 1982 the amount of the subsidy received by the Corporation from the Province of British Columbia was substantially equivalent to the aggregate of the annual cost of maintaining, and the annual amortization of the capital cost of, a two-lane highway built through difficult terrain in the coastal region and of a length equal to that of the ferry routes operated by the Corporation. On September 2, 1982 the Ferry Corporation act was amended and effective April 1, 1982 the amount of subsidy to be received from the Province of British Columbia will be determined annually. For the year ending March 31, 1983 the subsidy is $43,000,000.

11. PROVINCIAL SUBSIDY AND BENEFITS Cont'd.

Included in fixed assets as "ships under capital lease" are three ships leased from the Province at an annual cost of $1 each. The annual cost of these charters to the Province is $4,819,800. In addition the Corporation utilizes Crown land for terminals and highway access without rental or property taxes. The value of these benefits is indeterminable. The Corporation, as an agent of the Crown, is not liable to taxation, including taxation on improvements, except insofar as the Crown is liable.

The Corporation utilizes Ministries and Agencies of the Provincial Government for negotiation and purchase of fuel, materials, communications and terminal maintenance and construction services. The aggregate of these transactions is $54.3 million.

12. INTEREST EXPENSE

	1983	1982
	(expressed in thousands)	
Interest expense, amortization of promissory note discount and amortization of debt issue cost on:		
- long term debt	$ 3,209	$ 150
- current borrowings	1,864	743
	$ 5,073	$ 893

13. COMMITMENTS

The Corporation is contractually committed to complete the modification of sponsons and the propulsion system of the M.V. "Queen of Vancouver" and M.V. "Queen of Victoria". Also the Corporation is committed to the doubledecking of two berths at Horseshoe Bay terminal. The total estimated cost of these capital projects is $13.7 million and as at March 31, 1983 the estimated remaining cost to complete these commitments is $4.4 million.

Not included in the accounts is a lease commitment of $5.4 million which is fully recoverable through a non-cancellable sub-lease with the Ministry of Transportation and Highways for British Columbia.

14. COMPARATIVE FIGURES

Certain comparative figures for the previous year have been reclassified to conform with the March 31, 1983 financial statement presentation.

BRITISH COLUMBIA HARBOURS BOARD

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Harbours Board:

I have examined the statement of financial position of the British Columbia Harbours Board as at 31 March 1983 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 March 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
10 June 1983

Exhibit A

BRITISH COLUMBIA HARBOURS BOARD
STATEMENT OF FINANCIAL POSITION
as at 31 March 1983

	1983	1982
	(in $000's)	
ASSETS		
Current assets		
Cash and short term deposits	2,753	3,155
Accounts receivable	551	572
	3,304	3,727
Fixed assets		
Railway (Note 3)	14,796	13,332
Land (Note 4)	11,525	11,534
Buildings and equipment (Note 5)	620	696
	26,941	25,562
	30,245	29,289
LIABILITIES, CAPITAL AND RETAINED EARNINGS		
Current liabilities		
Accounts payable and accrued liabilities	1,568	370
Due to the Province of British Columbia (Note 6)		
Note payable	6,000	-
Advance payable	-	10,000
Capital and retained earnings		
Appraised value of railway right-of-way (Note 3)	680	680
Retained earnings - Exhibit B	21,997	18,239
	30,245	29,289

The accompanying notes are an integral part of these statements.

Approved by the Board

D. M. Phillips, Chairman

J. D. King, Executive Director

Exhibit B

BRITISH COLUMBIA HARBOURS BOARD

STATEMENT OF INCOME AND RETAINED EARNINGS

for the year ended 31 March 1983

	1983	1982
	(in $000's)	
Revenue		
Railway	4,484	4,504
Property rentals	628	582
Interest on cash deposits	520	965
	5,632	6,051
Expense		
Railway operations	1,187	1,137
Insurance, maintenance and other property expenses	146	125
Interest on note payable	227	-
Salaries and benefits	193	203
General administration	52	44
Depreciation	69	78
	1,874	1,587
Net income for year - Exhibit C	3,758	4,464
Retained earnings at beginning of year	18,239	13,775
Retained earnings at end of year - Exhibit A	21,997	18,239

Exhibit C

BRITISH COLUMBIA HARBOURS BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

for the year ended 31 March 1983

	1983	1982
	(in $000's)	
Source of funds		
Net income for year - Exhibit B	3,758	4,464
Charges not requiring cash outlay:		
Depreciation	69	78
Loss on disposal of fixed assets	16	-
Funds provided by operations	3,843	4,542
Note payable	6,000	-
Grant in aid of construction (Note 3)	51	-
	9,894	4,542
Application of funds		
Fixed assets	1,515	283
Advance repaid	10,000	8,839
	11,515	9,122
Decrease in working capital	(1,621)	(4,580)
Working capital at beginning of year	3,357	7,937
Working capital at end of year	1,736	3,357

BRITISH COLUMBIA HARBOURS BOARD

NOTES TO THE FINANCIAL STATEMENTS

as at 31 March 1983

1. The Board

The British Columbia Harbours Board, established in 1968, is a Crown Corporation of the Province of British Columbia operating under the Harbour Board Act, R.S.B.C., 1979, and is an agent of the Crown.

2. Significant accounting policies

a) Capitalization of costs

Railway is recorded at cost, except for part of the land used for railway right-of-way which is recorded at appraised value (Note 3). Cost includes the applicable portion of wage costs of the Board's employees.

Land is recorded at cost less proceeds from granting easements. It excludes land used for railway right-of-way.

Buildings and equipment are recorded at cost.

b) Depreciation

No provision for depreciation is made in respect of the railway because under agreements between the Board and the users of its railway, the users are responsible for costs of maintaining, renewing and replacing trackage as required. In case of retirement, the users are to compensate the Board in full for sections of railway retired.

Depreciation on buildings and equipment is provided at 10% of the diminishing balance.

3. Railway

	1983	1982
	(in $000's)	
Total expenditure	19,669	18,154
Less: Expenditure by others	4,822	4,822
Grants in aid of construction	51	-
	4,873	4,822
Balance 31 March	14,796	13,332

The expenditure by others related to amounts spent by the Ministry of Transportation and Highways on railway overpasses necessary for the operations of the rail line. The Board and railway users have agreed that these costs should be included as part of the railway capital costs on which railway income is based.

BRITISH COLUMBIA HARBOURS BOARD

NOTES TO THE FINANCIAL STATEMENTS

as at 31 March 1983

In 1978 the Board commissioned two independent real estate appraisers, Fred Cunningham Land Consultant Ltd. and Penny and Keenleyside Appraisals Ltd. to appraise land used for railway right-of-way and located on part of the 1,400 hectare parcel granted the Board in 1974 by the Crown in right of the Province. These appraisals were to determine the market value of the land when it was first used as railway right-of-way. Based on information contained in these appraisals, management has valued this land at $680,000.

4. Land

	1983	1982
	(in $000's)	
At cost	12,047	12,056
Less proceeds from granting of easements	522	522
	11,525	11,534

5. Buildings and equipment

	1983	1982
	(in $000's)	
At cost	1,725	1,743
Less accumulated depreciation	1,105	1,047
	620	696

6. Due to the Province of British Columbia

The note payable to the Province of British Columbia was repayable on 1 April 1983 with interest at the rate of 11.4%. It was issued to finance in part the repayment of an interest free advance from the Province of British Columbia.

On 1 April 1983, the note was re-negotiated to mature on 2 April 1984 at an interest rate of 10.1%.

The Government of the Province of British Columbia has unconditionally guaranteed the principal and interest on the note payable.

7. Railway

The Board's railway is managed under contract by British Columbia Railway Company which is responsible for maintaining the right-of-way and for billing user railways for costs on behalf of the Board.

BRITISH COLUMBIA HARBOURS BOARD

NOTES TO THE FINANCIAL STATEMENTS

as at 31 March 1983

8. Litigation

In 1976 the British Columbia Court of Appeal confirmed the Province's ownership of the bed of the Strait of Georgia and related areas as set out in Order-in-Council number 3459 dated 31 October 1974. This decision confirms that the Crown in right of the Province had authority to transfer to the Board about 690 hectares of land below low water, bringing the Board's total land holdings in the Roberts Bank area below high water up to 1,400 hectares at that time. An appeal by the Government of Canada was heard in the Supreme Court of Canada in October 1982 but no decision has been handed down.

In order not to let this ownership question impede the development and expansion of the Roberts Bank Superport, an agreement was signed on 19 August 1980 between the Queen in right of Canada and the National Harbours Board on one hand and the Queen in right of the Province of British Columbia and the British Columbia Harbours Board on the other hand.

Under this agreement, the British Columbia Harbours Board agreed to convey free of cost 195 hectares of this 1,400 hectares to the Queen in right of Canada on the condition the National Harbours Board at its own cost completes development and expansion in accordance with the approved development plan for this land before 2 July 1987. If this condition is not met, title to this land will revert to the British Columbia Harbours Board.

The agreement also provides that if the decision of the B.C. Court of Appeal is reversed by the Supreme Court of Canada, then Canada and the National Harbours Board will convey to the Province of British Columbia or its agents, free of cost, land sufficient for rail and road purposes to serve the 195 hectare parcel.

9. Commitments

In January 1983, contracts were awarded to construct additional rail trackage to serve the expanded Roberts Bank Superport for a total amount of $2.5 million. As at 31 March 1983, expenditures incurred and included in the financial statements totalled $1.1 million.

10. Presentation

The presentation of comparative financial position and revenue and expense figures for 1982 has been changed to conform with the 1983 presentation.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Health Care Research Foundation, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the British Columbia Health Care Research Foundation as at 31 March 1983 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at 31 March 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
3 June 1983

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

(Incorporated under the Societies Act of British Columbia)

BALANCE SHEET

AS AT 31 MARCH 1983

	1983	1982
ASSETS		
Cash and term deposits	$2,063,665	$1,545,099
Accrued interest receivable	122,805	145,970
Unexpended and surplus research grants receivable	-	94,248
	$2,186,470	$1,785,317
LIABILITIES		
Accounts payable	$ 5,046	$ 30,283
Grants payable	1,644,448	1,055,668
SURPLUS	536,976	699,366
	$2,186,470	$1,785,317

The accompanying note is an integral
part of these financial statements.

Approved on behalf of the Board of Directors

Director

Director

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1983

	1983	1982
REVENUE		
Contributions from the Lottery Fund	$2,700,000	$2,700,000
Interest	509,676	538,322
	3,209,676	3,238,322
EXPENDITURE		
Administrative expenses	86,688	95,495
Scholarship awards	359,500	333,040
Research fellowships	74,500	69,750
Health Care Research grants (note 1)	2,851,378	2,585,178
	3,372,066	3,083,463
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(162,390)	154,859
SURPLUS AT BEGINNING OF YEAR	699,366	544,507
SURPLUS AT END OF YEAR	$ 536,976	$ 699,366

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTE TO FINANCIAL STATEMENTS

31 MARCH 1983

1. GRANTS TO RESEARCH ORGANIZATIONS

The Foundation paid grants to support health care research and development projects to the organizations listed below. The grants are administered and disbursed by these organizations as expenses are incurred. Interest earnings on funds on deposit remain with the organization to offset administrative expenses. Amounts which are surplus at project completion or unexpended due to project cancellation or alternate funding are returnable to the Foundation.

	TOTAL GRANTS	
	1983	1982
Boundary Union Board of Health	$ 22,788	$ -
Cancer Control Agency of B.C.	72,497	45,868
Children's Hospital	8,319	-
Environcon Ltd	15,000	-
Greater Vancouver Mental Health Service	10,600	-
Lions Gate Hospital	-	25,783
Royal Jubilee Hospital	-	6,300
Selkirk Health District	20,000	29,722
Simon Fraser University	24,500	67,250
St. Paul's Hospital	-	20,780
University of British Columbia	2,582,027	2,393,879
University of Victoria	66,210	71,800
Vancouver General Hospital	44,000	21,000
	2,865,341	2,682,382
Less: Unexpended and surplus research grants returned	14,563	97,204
	$ 2,851,378	$ 2,585,178

BRITISH COLUMBIA HERITAGE TRUST

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Directors of the Board of the British Columbia Heritage Trust, and

To the Provincial Secretary and Minister of Government Services, Province of British Columbia

I have examined the balance sheet of the British Columbia Heritage Trust as at 31 March 1983 and the statements of revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust as at 31 March 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
31 May 1983

EXHIBIT A

BRITISH COLUMBIA HERITAGE TRUST

BALANCE SHEET

AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Cash and short term deposits	$2,236,657	$2,156,509
Accounts receivable and advances	1,604	6,016
Accrued interest receivable	66,688	74,104
	2,304,949	2,236,629
Mortgages receivable	154,696	155,508
Deposit on property (note 2)	199,500	199,500
Investment in property (note 2)	546,402	285,619
	900,598	640,627
	$3,205,547	$2,877,256
LIABILITIES		
Accounts payable	$ 34,624	$ 31,280
SURPLUS		
Balance - beginning of year	2,845,976	1,943,907
Excess of revenue over expenditure for the year - Exhibit B	324,947	902,069
Balance - end of year	3,170,923	2,845,976
	$3,205,547	$2,877,256

The accompanying five notes are an integral part of these financial statements

Approved by

M.D.W. Young, Chairman

R.J. Irvine, Secretary

EXHIBIT B

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Interest earned	$ 371,266	$ 467,429
Grant from British Columbia Lottery Fund	1,250,000	1,250,000
Donations and miscellaneous receipts (note 3)	137,784	1,950
	1,759,050	1,719,379
EXPENDITURE		
Administrative and other operating expenses	113,727	77,707
Printing and public relations	94,589	73,431
Capital projects	98,637	137,333
Grants - Heritage Area Revitalization Program	136,862	43,990
Grants - Planning and Inventory Assistance	28,550	41,936
Grants - Restoration Program	566,044	295,683
Grants - Publications Assistance Program	96,293	67,044
Grants - Scholarships	22,500	15,000
Grants - Student Employment Program	129,321	-
Grants - Other	147,580	65,186
	1,434,103	817,310
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR - Exhibit A	$ 324,947	$ 902,069

EXHIBIT C

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31 1983

	1983	1982
FUNDS DERIVED FROM:		
Excess of revenue over expenditure for the year	$ 324,947	$ 902,069
Repayment of mortgage receivable	812	-
Sale of property	-	50,205
	325,759	952,274
FUNDS APPLIED TO:		
Investments in property	260,783	56,422
Mortgages receivable	-	155,508
	260,783	211,930
INCREASE IN WORKING CAPITAL	64,976	740,344
WORKING CAPITAL AT BEGINNING OF YEAR	2,205,349	1,465,005
WORKING CAPITAL AT END OF YEAR	$2,270,325	$2,205,349

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1983

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

a) It is the policy of the Trust to capitalize all costs incurred for the acquisition and restoration of sites purchased or to be purchased by the Trust whether the property has been or will be registered in the name of the Trust or of the Province. Costs incurred in restoring sites purchased directly by the Province are charged to expenditure accounts - capital projects.

b) Due to the nature of the buildings, no provision is made for depreciation of buildings acquired as heritage sites.

NOTE 2: ACQUISITION OF PROPERTY

During 1980, the Trust entered negotiations with the British Columbia Hydro and Power Authority for the purchase of a heritage property at an agreed price of $199,500. A deposit of $199,500 was paid into a trust account with respect to the purchase and remains an asset of the Trust until the transaction is finalized, which had not occurred at March 31 1983. By agreement with the vendor interest accruing on the deposit is for the account of the vendor of the property, regardless of whether or not the purchase is completed. Accordingly the interest accrued to March 31 1983 amounting to $89,124, has not been reflected in the financial statements.

Investment in property includes an amount of $173,195 relating to expenditures incurred on this property.

NOTE 3: DONATIONS

The Trust acquired a collection of farm machinery artifacts during 1982/83 as a donation. These artifacts were appraised by E. Norwood, Bastion Curios, at a value of $113,600 and are included in donations at this value.

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1983

NOTE 4: ADMINISTRATIVE COSTS

The Ministry of Provincial Secretary and Government Services provides staffing, accommodation and administrative services for the Trust. The costs of providing these services are substantially absorbed by the Ministry.

NOTE 5: COMMITMENTS

Commitments with respect to grants approved for the following year amount to $867,121.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Housing and Employment Development
Financing Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Housing and Employment Development Financing Authority as at 31 March 1983 and the statement of sources and uses of funds for the period from 14 October 1982 to 31 March 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1983 and the results of its operations for the period then ended in accordance with generally accepted accounting principles.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
23 June 1983

EXHIBIT A

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1983

ASSETS

Current:	
Note receivable: British Columbia Development Corporation, 9.80%, due 5 April 1983	$2,000,000
Accrued interest receivable	202,138
	2,202,138
Long-term loans receivable (note 3)	6,000,000
Deferred charges (notes 2 and 6)	514,835
	$8,716,973

LIABILITIES

Current:	
Accounts payable	$ 514,835
Note payable: 9.80%, due 5 April 1983	2,000,000
Accrued interest payable	202,138
	2,716,973
Long-term debt (note 4)	6,000,000
	$8,716,973

The seven accompanying notes are an integral part of these financial statements

Approved by the Authority:

Hugh A. Curtis, Chairman

L.I. Bell, Secretary

EXHIBIT B

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF SOURCES AND USES OF FUNDS

FOR THE PERIOD 14 OCTOBER 1982 TO 31 MARCH 1983

Sources of Funds	
Proceeds of Authority debentures issued	$6,000,000
Proceeds of Authority note issued	2,000,000
Interest on long-term loans and note receivable	202,138
	$8,202,138

Uses of Funds	
Loans issued	$6,000,000
Notes issued	2,000,000
Interest on long-term debt and note payable	202,138
	$8,202,138

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

1. The Authority

The Authority was established on 14 October 1982 by the Housing and Employment Development Financing Act, S.B.C. 1982 C 34. Section 3 of the Act states "The purposes of the authority are to create employment by financing housing and other capital projects in British Columbia, and any other programs the committee considers advisable, and to raise money for those purposes by the issue of housing and employment development bonds."

2. Significant accounting policy

Deferred charges

Costs related to bond issues of the Authority are amortized over the life of the bond issues, as it is anticipated that interest rates on loans receivable will be set at a level that will recover all related issue and administrative costs.

3. Long-term loans receivable

British Columbia Development Corporation 11.75% to 12.25%, due 1986 to 1987	$6,000,000

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

4. Long-term debt

Issued to Province of British Columbia pension funds:

Series	Rate	Maturity	
HED-A1	12.25%	15 December 1986	$5,000,000
HED-A2	11.75%	22 February 1987	1,000,000
			$6,000,000

5. Provincial guarantees

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the current and long-term receivables of the Authority and the current and long-term debt of the Authority.

6. Deferred charges

In accordance with the accounting policy of the Authority, costs related to the April 1983 bond issues of the Authority (see note 7), incurred prior to 31 March 1983, have been recorded as deferred charges, and will be written off in equal instalments over the next three years.

7. Subsequent events

In April 1983 an issue of $175 million British Columbia Housing and Employment Development Financing Authority 9 1/4-10 1/4% bonds due 31 March 1986 was sold to the general public and an additional issue of $3.7 million was sold to the Province of British Columbia for distribution to members of the British Columbia Government Employees' Union.

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

Peat, Marwick, Mitchell & Co.

Chartered Accountants

Suite 2100, One Bentall Centre
505 Burrard Street
Vancouver, British Columbia V7X 1M1
(604) 685-8221

AUDITORS' REPORT

To the Chairman
British Columbia Housing Management Commission
Vancouver, B.C.

We have examined the combined balance sheet of the Province of British Columbia, projects and programs managed by British Columbia Housing Management Commission as at December 31, 1982 and the combined statements of revenue and expenditure, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the combined financial position of the projects and programs as at December 31, 1982 and the combined results of their operations and changes in their financial position for the year then ended in accordance with the accounting principles described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

The comparative figures as at December 31, 1981 and for the year then ended are based upon financial statements of that year which, except for the retroactive adjustments described in Note 4, were reported on by another firm of chartered accountants.

Peat, Marwick, Mitchell & Co.

Vancouver, Canada
April 29, 1983

Chartered Accountants

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED BALANCE SHEET
DECEMBER 31, 1982 AND 1981

	1982	1981
ASSETS		
Cash	$ 2,436,706	
Term deposits		$ 2,700,000
Accounts receivable	356,085	400,792
Prepaid expenses and shelter supplement	1,241,766	1,205,195
Disaster loss fund (note 3)	546,704	482,130
Fixed assets (note 1d)	217,612	427,684
Due from Canada Mortgage and Housing Corporation	8,780,176	7,557,305
	13,579,049	12,773,106
LIABILITIES AND PROVINCE'S ACCOUNT		
Bank indebtedness		81,430
Accounts payable	1,945,104	2,149,086
Amortization payable (note 1b)	8,716,080	8,932,194
Tenants' prepaid rent	270,480	50,355
Disaster loss reserve (note 3)	546,704	482,130
	11,478,368	11,695,195
Province's account:		
Balance, beginning of year	1,077,911	663,253
Prior period adjustments (note 4)	(78,813)	87,172
Net receipts in respect of working capital and subsidies	13,832,078	12,308,893
Net Provincial expenditure	(12,730,495)	(11,981,407)
Balance, end of year	2,100,681	1,077,911
	$13,579,049	$12,773,106

On behalf of the Commission:

Chairman Mary L. Kerr

Member

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF REVENUE AND EXPENDITURE

YEARS ENDED DECEMBER 31, 1982 AND 1981

	1982	1981
Revenue:		
Tenant rent (note 1c)	$16,468,845	$14,723,403
Sundry	54,236	62,323
	16,523,081	14,785,726
Expenditure:		
Amortization (note 1b)	14,318,670	14,780,773
Operating	10,949,187	10,025,964
Shelter supplement	8,890,525	8,405,518
Maintenance	3,823,834	3,565,554
Grants in lieu of taxes (note 5)	3,234,126	3,091,730
Administration	2,660,350	2,302,893
Modernization and improvement	1,558,301	1,700,681
Provincial programs	1,297,138	892,878
Working capital interest (note 2)	1,399,505	1,368,271
	48,131,636	46,134,262
Interest income (net)	1,101,597	1,802,722
Excess of expenditure over revenue for the year	30,506,958	29,545,814
Less Canada Mortgage and Housing Corporation subsidy share (note 1a)	17,776,463	17,564,407
Net Provincial expenditure	$12,730,495	$11,981,407

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY
BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEARS ENDED DECEMBER 31, 1982 AND 1981

	1982	1981
Sources of funds:		
Net receipts in respect of working capital and subsidies - Province of British Columbia	$13,832,078	$12,308,893
Subsidy receipts - Canada Mortgage and Housing Corporation	10,702,268	13,323,792
Decrease in accounts receivable	44,707	442,135
Decrease in prepaid expenses		70,236
Increase in accounts payable		142,361
Increase in amortization payable		63,770
Increase in tenants' prepaid rent	220,125	
	24,799,178	26,351,187
Application of funds:		
Excess of expenditure over revenue for the year	30,506,958	29,545,814
Less:		
Depreciation expense	(81,248)	(80,821)
Write-off of fixed assets	(128,824)	
Amortization credited to Canada Mortgage and Housing Corporation - Section 40	(5,772,511)	(5,772,511)
	24,524,375	23,692,482
Increase in prepaid expenses	36,571	
Purchase of fixed assets		36,455
Decrease in accounts payable	203,982	
Decrease in amortization payable	216,114	
Decrease in tenants' prepaid rent		43,116
	24,981,042	23,772,053
Increase (decrease) in funds	(181,864)	2,579,134
Funds, beginning of year	2,618,570	39,436
Funds, end of year	$ 2,436,706	$ 2,618,570
Funds, represented by:		
Cash	$ 2,436,706	
Term deposits		$ 2,700,000
Bank indebtedness		(81,430)
	$ 2,436,706	$ 2,618,570

See accompanying notes.

PROJECTS AND PROGRAMS
MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1982

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of financial statement presentation -

These statements combine five separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Lands, Parks and Housing) and managed by British Columbia Housing Management Commission, each of which has its own subsidy sharing agreement.

b) Amortization -

These statements do not include the capital cost of the projects, however, amortization in lieu of depreciation and interest on capital costs is payable in part to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation based on schedules provided by the participants.

c) Rental Revenue -

Tenant rent revenue represents rent charged to residents, and is determined as market rent, or 25% of the resident's income, whichever is less. The difference between market rent and tenant rent amounts to $14,024,444 in 1982 ($13,286,844 in 1981). This figure was shown on previous statements as Rental Supplement and Vacancies.

d) Fixed assets -

Gross proceeds on disposal are recorded as revenue; all purchases are recorded as expenditures, except for computer hardware and software which are recorded at cost as fixed assets and depreciated on the straight line basis over 5 and 3 years respectively. Previously capitalized development costs of $128,824, which do not relate to existing software, have been written-off in 1982.

2. WORKING CAPITAL INTEREST

The Province of British Columbia, through the Wholly Provincial Projects and Programs account, provides working capital to the projects and programs managed by the Commission, at interest rates agreed to by the participants.

3. DISASTER LOSS FUND

This fund, financed by the Province of British Columbia and Canada Mortgage and Housing Corporation, provides for claims below the deductible amounts of insured properties and for damages to uninsured items. From 1976 to 1981, the fund was accumulated through an annual charge of $24 per unit plus the income from investment of the funds. The Province approved the discontinuance of the annual charge in 1982 as the fund had reached an adequate level.

4. PRIOR PERIOD ADJUSTMENTS

Under agreement between the Province of British Columbia and Canada Mortgage and Housing Corporation, the cost sharing of subsidies between the participants has been revised for prior years. The adjustment relates to the following programs:

	Canada Mortgage and Housing Corporation	Province of British Columbia
Section 44(1)(b) Senior Citizens	$(90,329)	$90,329
Section 44(1)(b) High Impact Grants	11,516	(11,516)
	$(78,813)	$78,813

5. GRANTS IN LIEU OF TAXES

The Commission, on behalf of the Province of British Columbia and Canada Mortgage and Housing Corporation, pays each municipality a grant equivalent to property taxes due for all residential properties and developments managed.

6. LEASE COMMITMENTS

The Commission has obligations under operating leases for office space for the next 5 years: $317,000 in 1983, $317,000 in 1984, $242,000 in 1985, $236,000 in 1986, and $118,000 in 1987.

7. COMPARATIVE FIGURES

The 1981 figures have been restated where necessary to conform with the 1982 presentation.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

Price Waterhouse
CHARTERED ACCOUNTANTS

1075 West Georgia Street
Vancouver, British Columbia V6E 3G1
(604) 682-4711 Telex 04-507740

REPORT OF THE AUDITORS

The Lieutenant Governor in Council,
Province of British Columbia:

We have examined the balance sheets of British Columbia Hydro and Power Authority as at March 31, 1983 and 1982, and the statements of income and earnings employed in the business and changes in financial position for each of the three years in the period ended March 31, 1983. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Hydro and Power Authority as at March 31, 1983 and 1982 and the results of its operations and the changes in its financial position for each of the three years in the period ended March 31, 1983, in accordance with generally accepted accounting principles consistently applied.

Price Waterhouse

Vancouver, British Columbia
May 6, 1983

Chartered Accountants

British Columbia Hydro and Power Authority
Statement of Income and Earnings Employed in the Business
for the years ended March 31

(in thousands)

	1983			1982			1981		
	Domestic and Other	Export Surplus	Total	Domestic and Other	Export Surplus	Total	Domestic and Other	Export Surplus	Total
REVENUES:									
Electric	$1,074,779	$97,385	$1,172,164	$ 891,448	$232,531	$1,123,979	$ 818,654	$63,033	$ 881,687
Gas	332,126	-	332,126	315,764	-	315,764	185,010	-	185,010
Rail	21,865	-	21,865	27,231	-	27,231	25,151	-	25,151
Sundry	2,296	-	2,296	5,623	-	5,623	5,061	-	5,061
	1,431,066	97,385	1,528,451	1,240,066	232,531	1,472,597	1,033,876	63,033	1,096,909
EXPENSES:									
Salaries, wages and employee benefits	212,122		212,122	196,818	-	196,818	165,675	-	165,675
Gas purchased for resale	233,235		233,235	218,853	-	218,853	11[illegible]90	-	113,090
Materials and services	94,963	4,533	99,496	96,274	7,211	103,485	77,490	1,417	78,907
Grants, school taxes and water rentals	240,301	14,038	254,339	152,685	30,219	182,904	89,714	-	89,714
Depreciation	173,326		173,326	152,592	-	152,592	136,276	-	136,276
	953,947	18,571	972,518	817,222	37,430	854,652	582,245	1,417	583,662
Operating income before interest	477,119	78,814	555,933	422,844	195,101	617,945	451,631	61,616	513,247
Interest (Note 9)	478,879	-	478,879	408,004	-	408,004	400,208	-	400,208
Operating income (loss)	(1,760)	78,814	77,054	14,840	195,101	209,941	51,423	61,616	113,039
Rate stabilization (Note 2)	60,000	(78,814)	(18,814)	-	(90,000)	(90,000)	-	-	-
Income before extraordinary item	$ 58,240	$ -	58,240	$ 14,840	$105,101	119,941	$ 51,423	$61,616	113,039
Extraordinary item (Note 12)			(77,000)			-			-
Net income (loss)			(18,760)			119,941			113,039
Earnings employed in the business:									
At beginning of year			512,581			392,640			279,601
At end of year			$ 493,821			$ 512,581			$ 392,640

1982 and 1981 figures have been reclassified to conform with the presentation used for 1983.

British Columbia Hydro and Power Authority
Balance Sheet
as at March 31

	1983	1982
	(in thousands)	
FIXED ASSETS (Note 3):		
Fixed assets in service, at cost	$7,565,935	$7,191,972
Less -		
Accumulated depreciation	1,498,372	1,344,936
	6,067,563	5,847,036
Unfinished construction	2,127,754	1,578,695
	8,195,317	7,425,731
CURRENT ASSETS:		
Cash	1,038	539
Temporary investments (Note 4)	265,024	530,262
Funds receivable from issue of long-term debt	-	7,036
Accounts receivable and unbilled revenues	248,980	285,755
Materials and supplies, at average cost	65,087	66,312
Prepaid expenses	27,943	5,343
	608,072	895,247
UNAMORTIZED DISCOUNT AND EXPENSE ON LONG-TERM DEBT	62,140	49,745
OTHER ASSETS (Note 5)	44,179	15,944
	$8,909,708	$8,386,667

1982 figures have been reclassified to conform with the presentation used for 1983 (Note 1).

APPROVED BY THE DIRECTORS:

Charles W. Brazier, Q. C., Director

Robert W. Bonner, Q. C., Director

	1983	1982
	(in thousands)	
LONG-TERM LIABILITIES:		
Long-term debt (Notes 6 and 7)	$6,832,495	$6,424,890
Deferred liabilities	58,372	79,398
	6,890,867	6,504,288
CURRENT LIABILITIES:		
Bank indebtedness	17,576	20,354
Accounts payable	246,464	257,925
Accrued interest	277,861	227,935
Long-term debt payments due within one year -		
Sinking fund instalments	86,893	71,962
Maturities, less sinking fund	144,181	105,181
	772,975	683,357
RATE STABILIZATION ACCOUNT (Note 2)	108,814	90,000
CONTRIBUTIONS ARISING FROM COLUMBIA RIVER TREATY	386,971	396,185
CONTRIBUTIONS IN AID OF CONSTRUCTION	256,260	200,256
EARNINGS EMPLOYED IN THE BUSINESS	493,821	512,581
COMMITMENTS AND CONTINGENCIES (Note 10)		
	$8,909,708	$8,386,667

British Columbia Hydro and Power Authority
Statement of Changes in Financial Position
for the years ended March 31

	1983	1982 (in thousands)	1981
SOURCES OF FUNDS:			
Operations			
Operating income	$ 77,054	$ 209,941	$ 113,039
Charges (credits) not affecting funds:			
Depreciation	173,326	152,592	136,276
Other	11,436	(898)	180
Funds from operations	261,816	361,635	249,495
Long-term debt	663,360	1,334,379	325,178
Notes payable	-	-	48,000
Contributions in aid of construction	65,532	37,150	31,839
Miscellaneous	(48,220)	31,676	36,842
Change in - accounts receivable	36,775	(48,498)	(73,734)
- accounts payable	(11,461)	39,928	(9,673)
- accrued interest	49,926	81,524	6,823
- other current assets and liabilities	(17,117)	1,320	(13,509)
	1,000,611	1,839,114	601,261
USES OF FUNDS:			
Fixed asset expenditures *	1,037,398	1,053,342	739,902
Sinking funds -			
Instalments	72,101	54,484	47,902
Income	55,770	54,457	40,886
Retirement of -			
Long-term debt	100,081	116,044	71,693
Notes payable	-	48,000	-
	1,265,350	1,326,327	900,383
INCREASE (DECREASE) IN CASH AND TEMPORARY INVESTMENTS	(264,739)	512,787	(299,122)
CASH AND TEMPORARY INVESTMENTS AT BEGINNING OF YEAR	530,801	18,014	317,136
CASH AND TEMPORARY INVESTMENTS AT END OF YEAR	$ 266,062	$ 530,801	$ 18,014

1982 and 1981 figures have been restated to conform with the presentation used in 1983 (Note 13).

* Includes interest capitalized in the amount of $217,208,000; (1982-$141,884,000; 1981-$78,401,000).

British Columbia Hydro and Power Authority
Notes to Financial Statements

Note 1 SIGNIFICANT ACCOUNTING POLICIES:

B. C. Hydro is a Crown corporation of the Province of British Columbia. B. C. Hydro's electric and gas services, including rates, are subject to regulation by the British Columbia Utilities Commission. The accounting policies of the corporation conform to accounting principles generally accepted in Canada. A description of significant accounting policies follows. See also Note 2 for an explanation of the rate stabilization account.

Fixed assets and depreciation -

Fixed assets in service consist principally of land, water rights, storage dams, plants for the generation, transmission and distribution of electricity and the distribution of gas, freight railway and rolling stock, and include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty.

The depreciation policy of B. C. Hydro is to charge the original cost of fixed assets to income over the estimated service lives of the assets. Depreciation is provided on all depreciable assets in service at the beginning of each year and is computed on the straight-line method. Composite rates by service were as follows:

	1983 (%)	1982 (%)	1981 (%)
Electric	2.72	2.57	2.59
Gas	2.81	2.88	2.74
Rail	3.56	3.61	3.57

B. C. Hydro charges interest to unfinished construction at rates equivalent to the cost of borrowing those funds which have been expended annually on each construction project. The rate applied to expenditures in the year ended March 31, 1983 was 15.8% (1982 - 15.1%; 1981 - 12.6%).

As a result of a March 1983 British Columbia Utilities Commission instruction to reflect contributions on the balance sheet as they were in 1981 and previous years, contributions are now shown on the liabilities side of the balance sheet at amounts net of amortization and the balance sheet for 1982 has been reclassified accordingly.

Contributions in aid of construction are being amortized over the estimated service lives of the related assets, and the credit resulting therefrom is offset against the corresponding provision for depreciation. Contributions arising from the Columbia River Treaty are being amortized over the remaining term of the Treaty, which expires in 2025, and the credit resulting therefrom is offset against and is equal to the annual provision for depreciation of the related assets.

Note 1 SIGNIFICANT ACCOUNTING POLICIES (continued):

Contributions received in respect of unfinished construction are included with deferred liabilities until the assets are placed in service.

Unamortized discount and expense on long-term debt -

These costs are amortized by charges to income over the life of the respective issues.

Foreign exchange -

The liability for long-term debt payable in United States currency is translated to Canadian currency at the rates of exchange prevailing at the date the debt was incurred. Current assets and current liabilities in United States currency, including long-term debt payable within one year, are translated at the rate of exchange prevailing at the date of the balance sheet. Foreign exchange adjustments are included in income.

Note 2 RATE STABILIZATION:

The British Columbia Utilities Commission directed B. C. Hydro to create as of March 31, 1982, an account to be known as the rate stabilization account in the amount of $90,000,000, derived from export sales of surplus electric energy.

For fiscal years subsequent to March 31, 1982, B. C. Hydro has been directed to credit to the rate stabilization account annually, an amount based upon revenues derived from export sales of surplus electric energy (exclusive of sales of firm energy under approved export contracts, including Washington Water Power Company) less direct expenses associated with such sales, including water rentals calculated by reference to the electricity generated to make such export sales, provided the account does not at any time exceed $200,000,000.

For each of the fiscal years subsequent to March 31, 1982, the Commission has ordered B. C. Hydro to transfer from the rate stabilization account an amount of $60,000,000, or such lesser amount as will reduce the account balance to nil, to be credited to income in the year, unless otherwise directed.

An analysis of the rate stabilization account is as follows:

	1983	1982
	(in thousands)	
Balance at beginning of year	$ 90,000	$ -
Transfers from income	78,814	90,000
Transfers to income	(60,000)	-
Balance at end of year	$108,814	$90,000

Note 3 FIXED ASSETS:

	1983					1982
	Fixed Assets in Service			Unfinished Construction	Total	Total
	Original Cost	Accumulated Depreciation	Net Book Value			
	(in millions)					
Electric Service:						
Generation and storage	$3,379	$ 815	$2,564	$1,455	$4,019	$3,585
Transmission	1,410	251	1,159	418	1,577	1,347
Transformation	940	193	747	203	950	860
Distribution	1,103	289	814	-	814	765
Buildings and other	366	107	259	17	276	244
Total electric service	6,898	1,355	5,543	2,093	7,636	6,901
Gas Service	443	76	367	6	373	349
Rail Freight Service	48	20	28	1	29	29
Common Properties	167	48	119	28	147	138
Sundry	10	-	10	-	10	9
Total	$7,566	$1,499	$6,067	$2,128	$8,195	$7,426

Note 4 TEMPORARY INVESTMENTS:

	1983	1982
	(in thousands)	
Temporary investments, at lower of cost or market -		
Deposits with banks and other financial institutions	$211,245	$497,361
Notes of banks and other financial institutions	46,721	26,102
Other	7,058	6,799
	$265,024	$530,262

NOTE 5 OTHER ASSETS:

Included in other assets is an amount of $14.5 million representing payments made for 260 million cubic metres of gas not taken.

B. C. Hydro purchases gas under a gas supply contract with a "take or pay" provision requiring payments for minimum quantities of gas whether taken or not taken. The contract allows B. C. Hydro to take such volume of gas paid for but not taken in the subsequent five years without further payment, provided it is taken in years when the load factor exceeds the minimum obligation for the year.

To recover these amounts B. C. Hydro has contracted to lease underground storage facilities in the State of Washington. Upon approval by the National Energy Board of Canada and the U. S. Department of Energy these storage facilities will provide the gas system with peak shaving capacity that will enable B. C. Hydro to use the volume of gas paid for but not taken.

Note 6 LONG-TERM DEBT:

	1983	1982
	(in thousands)	
Total long-term debt outstanding -		
Payable in Canadian currency	$4,317,673	$4,468,053
Payable in United States currency (U.S.$2,961,300; 1982 - U.S.$2,440,050)	3,331,313	2,675,395
	7,648,986	7,143,448
Less: Sinking funds on deposit with Trustee, Minister of Finance for the Province of British Columbia	585,417	541,415
	7,063,569	6,602,033
Less: Long-term debt payments due within one year -		
Sinking fund instalments	86,893	71,962
Maturities, less sinking fund	144,181	105,181
	231,074	177,143
	$6,832,495	$6,424,890

Had the long-term debt payable in United States currency all been translated to Canadian currency at the foreign exchange rate prevailing at March 31, 1983, the liability would have been increased by approximately $332,000,000 (1982 - $323,000,000).

B. C. Hydro (including its predecessor companies) had 146 series of long-term debt outstanding at March 31, 1983 (1982 - 147). Coupon rates on this long-term debt range from 3 1/4% to 16 1/4%. The average effective interest cost on long-term debt denominated in Canadian dollars outstanding at March 31, 1983 is 9.17% (1982 - 9.14%). For long-term debt denominated in United States dollars at March 31, 1983 the cost is 12.09% (1982 - 11.64%).

The following long-term debt was issued by B. C. Hydro during the year ended March 31, 1983:

Coupon Rate %	Series	Date of Maturity	Principal
14 3/4	FK	May 6, 1989	U.S. $200,000,000
15 1/4	FL	July 15, 1992	U.S. $150,000,000
10 1/4	FM	March 18, 1988	U.S. $200,000,000

Note 6 LONG-TERM DEBT (continued):

Many of the series have annual sinking fund requirements. Total long-term debt maturity payments and sinking fund instalments of the long-term debt outstanding at March 31, 1983 are as follows:

Year Ending March 31	Principal Amount of Maturities	Estimated Funds Accumulated to Maturity Date in Sinking Funds	Cash Requirements		
			Net Debt Maturities	Sinking Funds	Total
		(in millions)			
1984	$ 170	$ 26	$ 144	$ 87	$ 231
1985	292	19	273	91	364
1986	116	44	72	85	157
1987	242	97	145	92	237
1988	417	85	332	88	420
	1,237	271	966	443	1,409
1989-1993	1,684	721	963	369	1,332
1994-1998	900	618	282	292	574
1999-2003	1,221	1,221	-	212	212
2004-2008	1,500	1,500	-	51	51
2009-	1,107	1,107	-	3	3
	$7,649	$5,438	$2,211	$1,370	$3,581

Net debt maturities represent the principal amount of maturities minus estimated sinking funds at maturity, based on assumed earnings of 11% on existing sinking fund investments and future sinking fund instalments, and estimated discounts on anticipated purchases of bonds subject to annual mandatory redemption.

Funds obtained from the Canada Pension Plan Investment Fund by B. C. Hydro contain provisions which would permit the Minister of Finance for Canada to call for redemption, in whole or in part, the bonds subject to certain restrictions. At March 31, 1983 issues of bonds outstanding obtained from the Canada Pension Plan Investment Fund amounted to $855,000,000, net of sinking funds.

Note 7 GUARANTEE BY PROVINCE OF BRITISH COLUMBIA:

The Province of British Columbia has unconditionally guaranteed the principal of and premium, if any, and interest on B. C. Hydro's long-term debt.

Note 8 PENSION PLANS:

Employees of B. C. Hydro are covered under contributory pension plans. It is B. C. Hydro's practice to obtain periodic actuarial valuations of the plans for purposes of determining annual pension costs and funding requirements. Current service costs are provided for and funded when incurred. Past service pension costs and accrued deficits arising from plan amendments, changes in actuarial assumptions and indexing supplements to existing pensioners are provided for and funded over periods and in amounts recommended by the actuary.

Note 8 PENSION PLANS (continued):

A preliminary actuarial report, dated May 4, 1983, prepared as of December 31, 1982 indicated an accrued actuarial deficit in the principal plan as of that date of approximately $75,000,000. Of this deficit, B. C. Hydro is funding approximately $45,000,000 by payments of $3,061,000 per annum until 1999 and $1,200,000 per annum until 1997. Funding of the balance will be arranged after receipt of the final actuarial report and the actuary's recommendation.

The total cost to B. C. Hydro in respect of pension plans, including its share of Canada Pension Plan costs, for the year ended, March 31, 1983 was $29,112,000 (1982 - $34,584,000; 1981 - $21,886,000), of which $16,711,000 (1982 - $19,436,000; 1981 - $12,497,000) was charged to income and the balance capitalized and included in fixed assets.

Note 9 INTEREST:

Interest and other financing expenses for each of the three years in the three year period ended March 31, 1983 comprise the following:

	1983	1982 (in thousands)	1981
Interest on long-term debt	$799,784	$684,964	$529,267
Amortization of discount and expense	4,960	3,761	2,868
Exchange adjustments on long-term debt	11,400	10,303	7,304
Other interest	1,612	2,026	3,197
	817,756	701,054	542,636
Less:			
Income from sinking fund investments held by Trustee	55,770	54,457	40,886
Income from temporary investments	65,899	96,709	23,141
Interest charged to construction	217,208	141,884	78,401
	338,877	293,050	142,428
	$478,879	$408,004	$400,208

Note 10 COMMITMENTS AND CONTINGENCIES:

Purchase commitments and contracts of B. C. Hydro for capital projects aggregated approximately $490,000,000 at March 31, 1983.

The powerplant and concrete dam contractor on the Revelstoke Project has made claims that it had to incur substantial unanticipated costs. The contractor has submitted claims with respect to the work performed to December 25, 1982 to a maximum amount of $108,313,557.

Also in February 1983, B. C. Hydro received from the earthfill dam contractor on the Revelstoke Project, a submission claiming reimbursement to completion of the work in the amount of $15,295,284 which is presently under review.

It is expected that B. C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B. C. Hydro as a result of the claims, it will be capitalized as part of construction costs and included in fixed assets.

Note 11 SEGMENT INFORMATION:

B. C. Hydro is engaged in the operation of three principal services: generation, transmission and distribution of electricity; distribution of gas; and provision of a railway freight service.

Most expenses are directly attributable to specific segments. Common expenses are allocated among the segments using appropriate bases established by regular review and analysis.

Domestic and other electric service revenues include sales of firm energy under approved export contracts in the amount of $11,069,000 (1982 - $11,212,000; 1981 - $11,758,000). Export surplus expenses include only direct costs, namely wheeling charges and water rentals.

Identifiable assets are those assets that are used in each segment's operations. Corporate assets are principally temporary investments and unamortized discount and expense on long-term debt.

Note 11 SEGMENT INFORMATION (continued)

Year Ended March 31
(in millions)

	ELECTRIC									GAS			RAIL			SUNDRY			COMBINED		
	Domestic and Other			Export Surplus			Total Electric														
	1983	1982	1981	1983	1982	1981	1983	1982	1981	1983	1982	1981	1983	1982	1981	1983	1982	1981	1983	1982	1981
Revenues	$1,075	$ 891	$ 819	$ 97	$233	$ 63	$1,172	$1,124	$ 882	$332	$316	$185	$22	$27	$25	$ 2	$ 6	$ 5	$1,528	$1,473	$1,097
Expenses																					
Salaries, wages and employee benefits	164	153	129	-	-	-	164	153	129	35	32	26	13	12	11	-	-	-	212	197	166
Gas purchased for resale	-	-	-	-	-	-	-	-	-	233	219	113	-	-	-	-	-	-	233	219	113
Materials and services	84	80	65	4	7	1	88	87	66	7	10	7	5	6	6	-	-	-	100	103	79
Grants, school taxes and water rentals	230	145	84	14	30	-	244	175	84	8	7	5	2	1	1	-	-	-	254	183	90
Depreciation	159	140	125	-	-	-	159	140	125	12	11	9	2	2	2	-	-	-	173	153	136
Total expenses	637	518	403	18	37	1	655	555	404	295	279	160	22	21	20	-	-	-	972	855	584
Operating income before interest	438	373	416	79	196	62	517	569	478	37	37	25	-	6	5	2	6	5	556	618	513
Interest (Note 9)	441	377	373	-	-	-	441	377	373	34	27	24	3	3	2	1	1	1	479	408	400
Operating income (loss)	(3)	(4)	43	79	196	62	76	192	105	3	10	1	(3)	3	3	1	5	4	77	210	113
Rate stabilization	60	-	-	(79)	(90)	-	(19)	(90)	-	-	-	-	-	-	-	-	-	-	(19)	(90)	-
Income (loss) before extraordinary item	$ 57	$ (4)	$ 43	$ -	$106	$ 62	$ 57	$ 102	$ 105	$ 3	$ 10	$ 1	$(3)	$ 3	$ 3	$ 1	$ 5	$ 4	$ 58	$ 120	$ 113
Identifiable assets							$8,062	$7,292	$6,449	$450	$410	$344	$50	$52	$51	$14	$14	$14	$8,576	$7,768	$6,858
Corporate assets																			334	619	54
Total assets																			$8,910	$8,387	$6,912
Expenditures on fixed assets							$ 997	$ 990	$ 695	$ 37	$ 60	$ 44	$ 1	$ 2	$ 1	$ 2	$ 1	$-	$1,037	$1,053	$ 740

Note 12 EXTRAORDINARY ITEM:

In July 1982, the Hat Creek Project was deferred indefinitely as a result of rising costs to the project and reduced rates of growth in projected electrical demand. The estimated write-off for project costs including the costs of project demobilization, amounting to $77,000,000, has been shown as an extraordinary item in the statement of income and earnings employed in the business for the year ended March 31, 1983.

Note 13 STATEMENT OF CHANGES IN FINANCIAL POSITION:

The statement of changes in financial position is presented defining funds as cash and temporary investments. The comparative statements for 1982 and 1981, originally presented on a working capital basis, have been restated to conform with the current year's presentation.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of the British Columbia Institute of Technology, and

To the Minister of Education
Province of British Columbia:

I have examined the balance sheet of the British Columbia Institute of Technology as at 31 March 1983, the statement of revenue and expenditure and changes in fund balances, and the statements of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at 31 March 1983 and the results of its operations and the changes in its fund balances for the year then ended in accordance with generally accepted accounting principles, as modified by note 1(a) to the financial statements, applied, after giving retroactive effect to the change in the method of deferring tuition fee revenue as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison
Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
10 June 1983

EXHIBIT A

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

BALANCE SHEET

as at March 31, 1983

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Debt Service Fund	Trust Funds		March 31	
						Trust	Loans and Awards	1983 Total	1982 Total
ASSETS									
Current Assets									
Cash and Term Deposits	$7,824,678			$ 49,363			$224,256	$ 8,098,297	$ 5,871,076
Bonds (Note 2)							291,338	291,338	291,338
Accounts Receivable	886,796	$ 42,706	$110,176		$169,562		38,342	1,247,582	2,542,051
Loans Receivable							77,941	77,941	31,210
Inventories	141,873		356,967					498,840	448,842
Prepaid Expenses	58,026							58,026	36,109
Interfund Advances	(2,307,200)	2,368,860	(326,244)	315,841	(64,562)	$12,455	850		
	6,604,173	2,411,566	140,899	365,204	105,000	12,455	632,727	10,272,024	9,220,626
Equipment, Buildings and Improvements									
Equipment (Note 5)				9,465,743				9,465,743	6,822,124
Buildings and Improvements (Notes 4 and 6)				4,782,294				4,782,294	4,430,555
Construction in Progress				7,383,010				7,383,010	1,887,917
	$6,604,173	$2,411,566	$140,899	$21,996,251	$105,000	$12,455	$632,727	$31,903,071	$22,361,222
LIABILITIES AND EQUITY									
Current Liabilities									
Accounts Payable and Accrued Liabilities (Note 10)	$5,447,127	$ 15,632	$177,954	$ 317,438		$ 1,161		$ 5,959,312	$ 5,371,682
Holdbacks Payable				128,975				128,975	34,722
Bank Loans Payable (Note 7)				7,229,917				7,229,917	2,381,000
Deferred Income (Note 3)	1,334,451		5,857					1,340,308	1,341,738
Mortgage Payable				3,620				3,620	3,299
	6,781,578	15,632	183,811	7,679,950		1,161		14,662,132	9,132,441
Mortgage Payable (Note 6)				2,499,121				2,499,121	2,502,741
Equity									
In Equipment, Buildings and Improvements				11,281,525				11,281,525	8,281,216
Fund Balances (Exhibit B)	(177,405)	2,395,934	(42,912)	535,655	$105,000	11,294	$632,727	3,460,293	2,444,824
	(177,405)	2,395,934	(42,912)	11,817,180	105,000	11,294	632,727	14,741,818	10,726,040
Commitments (Note 12)	$6,604,173	$2,411,566	$140,899	$21,996,251	$105,000	$12,455	$632,727	$31,903,071	$22,361,222

Approved by the Board of Governors:

E.H. Alan Emery, B.A., L.L.B.
Chairman, Board of Governors

D.M. Macpherson, C.A.
Vice President, Administration,
and Bursar

EXHIBIT B

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1983

	Operating Fund			Special Purpose Fund	Ancillary Services Fund	Capital Fund	Debt Service Fund	Trust Funds		March 31	
	General Purpose	Temporary Courses	Total Fund					Trust	Loans and Awards	1983 Total	1982 Total
Revenue (Exhibit C)	$49,083,176	$309,771	$49,392,947	$3,221,918	$3,294,381	$5,457,439	$783,367	$26,510	$344,714	$62,521,276	$54,771,972
Expenditure (Exhibit D)	48,102,562	309,771	48,412,333	2,296,779	3,223,358	6,759,004	678,367	16,188	311,263	61,697,292	53,535,386
Excess of Revenue over Expenditure	980,614		980,614	925,139	71,023	(1,301,565)	105,000	10,322	33,451	823,984	1,236,586
Fund Balances,											
Beginning of year (Note 11)	(559,903)		(559,903)	953,485		1,450,994		972	599,276	2,444,824	1,208,238
Appropriation of Funds (Note 9)				191,485						191,485	
Interfund Transfers (Note 8)	(598,116)		(598,116)	325,825	(113,935)	386,226					
Fund Balances, end of year	$ (177,405)	$ -	$ (177,405)	$2,395,934	$ (42,912)	$ 535,655	$105,000	$11,294	$632,727	$ 3,460,293	$ 2,444,824

EXHIBIT C

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE

for the year ended March 31, 1983

	Operating Fund			Special Purpose Fund	Ancillary Services Fund	Capital Fund	Debt Service Fund	Trust Funds		March 31	
	General Purpose	Temporary Courses	Total Fund					Trust	Loans and Awards	1983 Total	1982 Total
REVENUE											
Province of British Columbia											
Operating Grants	$39,574,500	$232,281	$39,806,781							$39,806,781	$36,283,800
Debt Service Grants							$783,367			783,367	270,921
Capital Grants						$ 907,900				907,900	3,229,291
Tuition Fees											
Dayschool	3,195,893		3,195,893							3,195,893	2,475,612
Continuing Education and Industry Services	3,915,310	77,490	3,992,800	$ 13,875						4,006,675	4,402,222
Gifts and Donations									$248,755	248,755	260,306
Sales and Rentals											
Bookstore					$1,343,032					1,343,032	1,222,293
Campus Food Services					1,090,034					1,090,034	1,694,252
Housing					536,070					536,070	461,520
Investment Income	562,029		562,029	92,449		204,349		$ 444	74,497	933,768	1,174,235
Recoveries and Other Income	1,835,444		1,835,444	1,435,594	325,245	616,152		26,066	21,462	4,259,963	1,519,727
Proceeds from Loans				1,680,000		3,276,000				4,956,000	1,681,000
Capital Funding						453,038				453,038	96,793
	$49,083,176	$309,771	$49,392,947	$3,221,918	$3,294,381	$5,457,439	$783,367	$26,510	$ 344,714	$62,521,276	$54,771,972

EXHIBIT D

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF EXPENDITURE

for the year ended March 31, 1983

	Operating Fund			Special Purpose Fund	Ancillary Services Fund	Capital Fund	Debt Service Fund	Trust Funds		March 31	
	General Purpose	Temporary Courses	Total Fund					Trust	Loans and Awards	1983 Total	1982 Total
EXPENDITURE											
Salaries and Wages	$36,284,631	$268,986	$36,553,617	$ 219,836	$ 837,891			$ 3,661		$37,615,005	$34,910,752
Employee Benefits	4,004,923	5,265	4,010,188	11,988	112,087			405		4,134,668	3,811,274
Cost of Sales					1,694,249					1,694,249	2,071,489
Travel	301,488	12,395	313,883	29,396				2,980		346,259	470,722
Expendable Supplies	1,391,105	8,161	1,399,266	25,059	79,185			1,540		1,505,050	1,359,327
Rentals and Leases											
General	486,248		486,248	21,688						507,936	474,363
Computer	937,426		937,426							937,426	654,085
Maintenance and Repairs	382,342		382,342	3,929	36,394					422,665	444,736
Books and Periodicals	470,672	4,510	475,182							475,182	500,297
Printing and Copying	618,308	8,379	626,687	1,340	21,835			2,851		652,713	603,120
Insurance	84,546		84,546							84,546	68,549
Professional Fees	200,772		200,772	7,300						208,072	476,124
Contract Services	2,136,473		2,136,473	2,425	128,359					2,267,257	2,374,147
Student Awards									$286,184	286,184	253,373
Expendable Equipment				37,974		$ 128,945				166,919	90,219
Major Equipment				216,753		2,440,878				2,657,631	1,308,791
Buildings and Improvements				1,657,651		4,189,181				5,846,832	2,152,912
Interest					249,765		$571,284			821,049	233,851
Loan Repayments					3,299		107,083			110,382	127,827
Other Expenditures	803,628	2,075	805,703	61,440	60,294			4,751	25,079	957,267	1,149,428
TOTAL	$48,102,562	$309,771	$48,412,333	$2,296,779	$3,223,358	$6,759,004	$678,367	$16,188	$311,263	$61,697,292	$53,535,386

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

Note 1. Significant Accounting Policies

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that no provision is made for amortization and depreciation on improvements, buildings and equipment and that no provision is made for the current portion of accrued vacation pay (Note 10).

b) Fund Accounting

The transactions of the Institute are accounted for by fund accounting procedures. Under these procedures, available resources and their related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and determinations made by the Board of Governors. In the financial statements, funds with similar characteristics have been combined into major fund divisions which are described below:

i) General Purpose Operating - amounts received and used in the general operation of the Institute.

ii) Temporary Courses Operating - amounts received and used in presenting courses which were specifically approved and specially funded by the Province of British Columbia.

iii) Special Purpose - amounts received and used in completing specific projects which were undertaken by the Institute and specially funded by donors, governments or appropriations from the General Purpose Operating Funds.

iv) Ancillary Services - amounts received and used in the Bookstore, Campus Food and Residence operations.

v) Capital - amounts received and used in the acquisition of capital assets.

vi) Debt Service - amounts received and used in the servicing of authorized capital borrowings.

vii) Trust Fund - amounts received and used as authorized and directed under trust arrangements.

viii) Loans and Awards - amounts received and used in the provision of financial aid and awards.

c) Specific Items

i) Inventories consist of general supplies, books and food, recorded at the lower of cost and net realizable value.

ii) Improvements, buildings and equipment purchases are recorded at cost on the balance sheet of the Capital Fund. Equipment with a unit value of less than $250 is charged as an expense of the capital fund in the year acquired.

iii) All books and periodicals of the Library are charged as an expense in the year acquired.

iv) The portion of tuition fees relating to the period after March 31, 1983 is recorded as deferred income (Note 3).

v) Bonds are recorded at cost. Gains and losses on sale of bonds are recognized in the year of disposal.

vi) Ancillary Services do not include certain administrative overhead costs.

vii) Termination salary grants are charged against operations on an accrual basis (Note 10).

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

Note 2. Bonds

Interest is earned at 11 3/4% per annum on the face amount paid semi-annually on February 1 and August 1 each year. These bonds mature February 1, 2003.

	March 31	
	1983	1982
Face Amount	$310,000	$310,000
Cost	$291,338	$291,338
Market Value	$303,800	$241,025

Note 3. Change in Accounting Policy - Deferred Tuition Fees

Commencing with the 1983 fiscal year, the Institute deferred dayschool student tuition fees. The 1982 comparative figures have been restated to conform with this accounting procedure. The amount deferred as at March 31, 1983 was $810,687 (1982 - $643,680). The net effect on the Revenue Statement is to decrease the dayschool student tuition fees for the 1983 fiscal year by $167,007 (1982 - $99,110). The General Purpose Operating Fund Balance at the beginning of the 1983 fiscal year was decreased by $643,680 (1982 - $544,570) (Note 11).

Note 4. Land, Buildings and Improvements

All Willingdon campus land and certain buildings occupied by the Institute are the property of the Province of British Columbia and are provided free of charge except that a portion of the land for the residences is leased from the Province of British Columbia at $25 per annum terminating October, 2037.

Note 5. Equipment

All equipment acquired prior to April 1, 1975 for use by the Institute was previously owned by the Province of British Columbia. During the year ended March 31, 1978, title was transferred at no cost to the Institute. This equipment is recorded at the nominal value of $1.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

Note 6. **Mortgage Payable**

The student on campus residence is financed by a 9½% fixed rate mortgage, repayable at $19,721 (principal and interest) per month for the remaining term of the mortgage maturing August, 2027. The current portion of the long term debt is $3,620 as at March 31, 1983 (1982 - $3,299).

Note 7. **Bank Loans**

	March 31	
	1983	1982
Bank loans payable on demand at the prime bank lending rate under the provisions of the Educational Institution Capital Finance Act are as follows:		
Broadcast Laboratory	$1,825,000	$ 195,000
Construction of Biological and Mechanical Laboratories	720,000	465,000
Major Renovations and Public Works 1979/80	601,000	351,000
Combined Shortfall and Major Campus Renovations	240,000	240,000
Paramedical Educational Facility - St. Paul's Hospital	980,000	790,000
Purchase of Computer Equipment	250,000	250,000
New Bulk Storage Building	596,000	70,000
Pollution Laboratory	160,000	-
	5,372,000	2,361,000
Bank loans payable on demand at the prime bank lending rate. These loans are to be repaid by grants from the Province of British Columbia:		
Landscaping - Burnaby Campus		20,000
Perimeter Road Lighting	75,000	
Emergent Need and Roof Repairs	42,500	
1982/83 Public Works and Renovations Projects	60,417	
	177,917	20,000
Bank loan payable on demand at the prime bank lending rate. This loan is to be repaid out of future rental income from residences:	1,680,000	
TOTALS:	$7,229,917	$2,381,000

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

Note 8. Interfund Transfers

The following interfund transfers were made during the fiscal year:

	OPERATING FUND	SPECIAL PURPOSE FUND	ANCILLARY SERVICES FUND	CAPITAL FUND
(a) To set aside funds from the General Purpose Operating Fund to complete the admissions/student records/financial systems projects	$(346,000)	$346,000		
(b) To transfer funds from the General Purpose Operating Fund to repay the costs of original capital improvements at the Downtown Education Centre	(254,571)			$254,571
(c) To transfer the net profit from residences operations to the Residence maintenance and replacement fund in the special purpose fund		113,935	$(113,935)	
(d) To transfer funds from the Campus Life Fund in the special purpose funds to finance a part of the cost of constructing the Racquet Courts Complex		(131,655)		131,655
(e) To transfer funds arising out of the writeoff of inactive and completed special purpose funds	2,455	(2,455)		
	$(598,116)	$325,825	$(113,935)	$386,226

Note 9. Appropriation of Funds - Residence Construction

During the current year, the Institute:

(i) charged residence, phase 2 construction costs as an expenditure of the special purpose fund;

(ii) recorded proceeds from the residence construction loan as a revenue in the special purpose fund;

(iii) appropriated amounts from special purpose funds for the acquisition of residences;

(iv) recorded the construction in progress as an asset and the loan as a liability in the capital fund;

Residence construction costs	$1,871,485
Proceeds from loan	$1,680,000
Appropriation of funds	$ 191,485.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

Note 10. Accrued Vacation Pay and Accrued Termination Salary Grant

The vacation pay liability is accrued for approved vacation days carried forward from the previous academic year. The liability does not include vacation earned in the period July 1 to the end of the fiscal year.

The termination salary grant liability is accrued for employees who are members of the British Columbia Government Employees Union. In accordance with the provision in their collective agreement, each employee is entitled to receive a salary grant on termination of employment for an amount equivalent to 50% of sick leave credits earned from the date of employment with the Board of Governors of the British Columbia Institute of Technology (July 4, 1974) at the rate of pay on the date of termination.

This accounting treatment is not in compliance with the Policy on accrual accounting issued by the Ministry of Education for the Province of British Columbia. However the Institute has adopted accounting treatments which provide for recognition of charges against operations in the year in which they occurred. Charges have been funded by Investment income. The liabilities are fully funded.

The amounts of liability included in Accounts Payable and Accrued Liabilities are as follows:

	March 31, 1983	March 31, 1982
Vacation Pay Liability	$ 957,031	$ 877,054
Termination Salary Grant Liability	578,001	452,466
	$1,535,032	$1,329,520

The amounts charged to operations are as follows:

	For the year ending	
	March 31, 1983	March 31, 1982
Vacation Pay Expenditure	$ 79,977	$ 142,316
Termination Salary Grant Expenditure	125,535	192,035
	$ 205,512	$ 334,351

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

Note 11. Comparative Figures

Due to timing differences in recording capital financing entries certain 1982 comparative figures have been restated.

The 1982 Capital Fund Loan Repayment Expenditure and the Equity in Equipment, Buildings and Improvements have been increased by $125,000 and the Capital Fund Balance beginning of the year 1983 has been decreased by $125,000.

The Special Purpose Fund Balance beginning of the year 1983 has been decreased by $133,045 and the Capital Fund Balance beginning of the year has been increased by $133,045.

Certain other 1982 comparative figures have been restated to conform with the presentation adopted for the current year. These restatements have no effect on the Excess of Revenue over Expenditure or Fund Balances.

	General Purpose Fund	Special Purpose Fund	Capital Fund	Total Funds	
	March 31, 1983	March 31, 1983	March 31, 1983	March 31, 1983	March 31, 1982
Fund Balances, Beginning of year					
As previously reported	$ 83,777	$1,086,530	$1,442,949	$3,213,504	$1,752,808
Deferred tuition fees (Note 3)	(643,680)			(643,680)	(544,570)
Interfund Transfer		(133,045)	133,045		
Loan Repayment Expenditure			(125,000)	(125,000)	
As restated	$(559,903)	$ 953,485	$1,450,994	$2,444,824	$1,208,238

Note 12. Commitments

Commitments under Capital construction contracts amount to $116,752 at March 31, 1983 (1982 - $2,969,459).

Commitments for lease and rental agreements amount to $248,652 per annum until August 31, 1985. The rents paid during the year amounted to $233,711 (1982 - $211,514).

Note 13. Subsequent Events

On May 2, 1983, the Institute received proceeds from the sale of a sinking fund debenture issued in the amount of $2,476,000 under the provisions of the Educational Institution Capital Finance Act. The debenture is due on May 2, 2003 and interest is payable at a rate of 11.53% per annum.

SCHEDULE 1

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

ANCILLARY SERVICES FUND

SCHEDULE OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1983

	Bookstore		Campus Food Services		On Campus Residences		Off Campus Residences	Total	
	1983	1982	1983	1982	1983	1982	1982	1983	1982
REVENUE									
Bookstore Sales	$1,343,032	$1,222,293						$1,343,032	$1,222,293
Campus Food Sales			$1,090,034	$1,694,252				1,090,034	1,694,252
Residence Rentals					$536,070	$452,816	$ 8,704	536,070	461,520
Other Income			325,245	314,971				325,245	314,971
	1,343,032	1,222,293	1,415,279	2,009,223	536,070	452,816	8,704	3,294,381	3,693,036
EXPENDITURE									
Salaries and Wages	130,696	125,408	686,979	727,512	20,216	16,010	53,266	837,891	922,196
Employee Benefits	18,222	15,520	93,583	99,476	282		10,365	112,087	125,361
Cost of Sales	1,010,029	944,723	684,220	1,126,766				1,694,249	2,071,489
Expendable Supplies	4,153	2,336	69,040	109,970	5,992	8,905		79,185	121,211
Maintenance and Repairs	520	858	24,960	37,029	10,914	19,718	2,551	36,394	60,156
Printing and Copying	19,206	23,852	978	2,672	1,651	1,252	893	21,835	28,669
Contract Services	3,209	957	14,496	1,220	110,654	102,223		128,359	104,400
Interest					249,765	233,851		249,765	233,851
Loan Repayments					3,299	2,827		3,299	2,827
Other Expenditures	37,199	38,153	3,733	4,837	19,362	8,146	1,448	60,294	52,584
	1,223,234	1,151,807	1,577,989	2,109,482	422,135	392,932	68,523	3,223,358	3,722,744
Excess of Revenue over Expenditure	119,798	70,486	(162,710)	(100,259)	113,935	59,884	(59,819)	71,023	(29,708)
Interfund Transfer		(70,486)		100,259	(113,935)	(59,884)	59,819	(113,935)	29,708
Fund Balances	$ 119,798	$ -	$ (162,710)	$ -	$ -	$ -	$ -	$ (42,912)	$ -

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

REPORT OF THE COMPTROLLER GENERAL

The financial statements of the British Columbia Liquor Distribution Branch have been prepared from, and accurately reflect, the financial records of the Government of British Columbia. Although an auditor's opinion has not been expressed on these financial statements, the accounts of the Branch have been examined as part of the audit of the Government's accounts.

DB Marson
D.B. Marson
A/Comptroller General

Victoria, British Columbia
September 30, 1983

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BALANCE SHEET AS AT MARCH 31, 1983

ASSETS

	1983	1982
CURRENT ASSETS		
Cash (note 2)	$ 6,403,947	$ -
Accounts receivable	586,537	680,165
Inventories	39,893,813	35,175,457
	46,884,297	35,855,622
FIXED ASSETS, at cost (note 3)	30,030,094	27,223,902
Less accumulated depreciation	15,147,851	11,575,403
	14,882,243	15,648,499
	$ 61,766,540	$ 51,504,121

LIABILITIES

	1983	1982
CURRENT LIABILITIES		
Bank overdraft (note 2)	$ -	$ 1,085,537
Accounts payable and accrued liabilities	39,962,303	33,091,009
	39,962,303	34,176,546
PROVINCE OF BRITISH COLUMBIA		
Working capital advance	21,804,237	17,327,575
	$ 61,766,540	$ 51,504,121

Commitments (note 5)

The accompanying notes are an integral part of these financial statements.

General Manager

Director of Finance

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
SALES (note 4)	$836,042,299	$780,643,977
COST OF MERCHANDISE SOLD	450,062,238	413,235,446
	385,980,061	367,408,531
PROVINCIAL MALT LEVY (note 4)	47,728,689	42,971,719
	433,708,750	410,380,250
OPERATING EXPENSES (Schedule)	98,371,282	90,566,428
	335,337,468	319,813,822
OTHER INCOME	1,751,176	1,866,112
NET INCOME	$337,088,644	$321,679,934

STATEMENT OF CHANGES IN PROVINCIAL ADVANCE FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Balance at beginning of Period	$ 17,327,575	$ 4,479,407
Net Income	337,088,644	321,679,934
Cash payments to Provincial Treasury	(332,611,982)	(308,831,766)
BALANCE AT END OF PERIOD	$ 21,804,237	$ 17,327,575

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
FUNDS DERIVED FROM OPERATIONS:		
Net Income	$337,088,644	$321,679,934
Add charges not involving an outlay of funds		
Depreciation	3,593,543	2,938,556
Net book value of fixed asset disposals	-	66,835
	340,782,187	324,685,325
FUNDS APPLIED TO:		
Acquisition of fixed assets	2,927,287	8,846,115
Cash payments to the Provincial Treasury	332,611,982	308,831,766
	335,539,269	317,677,881
Increase in working capital	5,242,918	7,007,444
Working capital (Deficiency), at beginning of year	1,679,076	(5,328,368)
WORKING CAPITAL AT END OF YEAR	$ 6,921,994	$ 1,679,076

WORKING CAPITAL

Current assets	$ 46,884,297	$ 35,855,622
Current liabilities	39,962,303	34,176,546
WORKING CAPITAL AT END OF YEAR	$ 6,921,994	$ 1,679,076

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1983

1. SIGNIFICANT ACCOUNTING POLICIES:

Revenues and expenses are reflected on an accrual basis.

Merchandise inventory is valued at its latest landed cost. Customs and excise taxes are not included in the value of inventory where payment is due upon shipment from the bonded warehouse.

Expenditures for buildings, leasehold improvements, furniture, fixtures and equipment are capitalized and are subject to depreciation on a straight line basis as follows:

Buildings	- 7 1/2% per annum
Leashold Improvements	- a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease.
Furniture, Fixtures and Equipment	- 25% per annum

2. CASH (BANK OVERDRAFT)

	1983	1982
Cash on hand and in banks (overdraft)	$(2,209,943)	$(4,355,412)
Cash in transit	8,613,890	3,269,875
	$ 6,403,947	$(1,085,537)

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1983

3. FIXED ASSETS:

	1983		1982	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	$ 1,135,423	$ -	$ 1,135,423	$ -
Buildings	10,998,648	5,153,224	10,741,936	4,596,998
Leasehold Improvements	3,518,584	927,091	2,695,964	478,342
Furniture, Fixtures and Equipment	14,377,439	9,067,536	12,650,579	6,500,063
	30,030,094	15,147,851	27,223,902	11,575,403
NET BOOK VALUE	$14,882,243		$15,648,499	

4. SALES:

Included in sales are non-alcoholic items amounting to $910,111 (1982 - $983,416).

Sales made directly to Licensed Establishments by authorized Brewers' agents on behalf of the Liquor Distribution Branch totaling $148,765,746 (1982 - $130,989,255) are not included in the sales reported by the Branch. The Provincial Malt Levy reported on the Income Statement represents the margin on these sales.

Sales made directly to the Public by authorized Commercial Winery Agency Stores of $1,113,727 (1982 - $1,172,753) are not included in the sales reported by the Branch.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1983

5. COMMITMENTS:

Employees of the Branch contribute to the Public Service Superannuation Fund 6% of their salaries for basic pension purposes, plus 1/2% of salaries for cost-of-living indexed increases in pension benefits. The contributions shown in the Schedule include in addition to matching employee contributions, supplementary assessments paid by the Branch to fund any deficiency in pensions for employees who retired during the year. This supplementary assessment was $2,293,987 in 1983 ($2,734,019-1982).

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1980. Details of the unfunded liability are described in the Public Accounts of British Columbia. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

The Branch maintains inventory in its bonded warehouse for which Federal Taxes have neither been paid nor recorded. As at March 31, 1983, the future liability for these taxes approximates $5,600,000.

In 1979, a procedure to warehouse imported stocks by Suppliers' Agents was implemented. Under this concept, the Branch has a contractual obligation to purchase all inventories held by the agent should he opt out of the program. The obligation of the Branch should all agents choose to terminate their contracts, totals approximately $22,000,000 for agents and $11,000,000 for federal taxes as at March 31, 1983.

Total commitments to March 31, 1983 for lease of premises amount to $33,610,000. Of this $5,325,000 becomes payable during the year ending March 31, 1984.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1983

	Warehouse	Retail Store	Administration	1983 Total	1982 Total
Salaries and Wages	$ 4,428,900	$46,816,948	$ 7,051,366	$58,297,214	$54,712,449
Superannuation Fund	214,816	2,218,662	2,625,197	5,058,675	5,296,817
Unemployment Insurance	73,833	762,566	113,839	950,238	920,873
Dental and Extended Health	57,769	596,650	89,070	743,489	562,838
Canada Pension	56,680	585,396	87,390	729,466	675,941
B. C. Medical	45,797	472,994	70,610	589,401	456,812
Workers' Compensation Board	44,538	459,993	68,669	573,200	396,471
Long-Term Disability	29,112	300,677	44,886	374,675	358,247
Group Insurance	15,662	161,762	24,148	201,572	170,547
Rents	238,695	6,339,486	180,612	6,758,793	5,624,223
Data Processing	-	-	4,512,341	4,512,341	3,953,649
Depreciation	871,433	2,352,853	469,257	3,693,543	2,938,556
Freight to Stores	-	3,681,137	-	3,681,137	3,749,566
Light, Water and Fuel	297,991	1,256,483	38,390	1,592,864	1,346,840
Sundries	124,764	188,978	1,144,097	1,457,839	1,481,991
Agency Commissions	-	1,153,071	-	1,153,071	921,545
Repairs and Maintenance	85,963	558,773	472,123	1,116,859	1,280,678
Printing, Stationery and Postage	5,719	351,068	713,323	1,070,110	1,118,199
Store Wrapping Services	-	987,992	-	987,992	973,788
Travelling	12,252	596,638	375,050	983,940	985,206
Litter Act-Container Disposal Cost	-	-	823,788	823,788	200,103
Janitorial and Scavenging	27,855	458,199	150,310	636,364	544,464
Telephone and Telegraph	38,583	166,440	337,831	542,854	439,972
Armoured Car Service	-	-	496,398	496,398	420,502
Property Charges	330,968	95,973	22,576	449,517	321,604
Bank Charges	-	-	373,326	373,326	346,749
Warehouse Equipment Costs	361,332	-	-	361,332	278,810
Staff Benefits	1,757	46,877	112,650	161,284	88,988
	$7,364,419	$70,609,616	$20,397,247	$98,371,282	$90,566,428

BRITISH COLUMBIA PETROLEUM CORPORATION

WOLRIGE, MAHON & COMPANY

CHARTERED ACCOUNTANTS

A. F. WOLRIGE B.COM., C.A.
K. W. MAHON B.COM., C.A.
W. J. COBB C.A.
W. GFELLER C.A.
A. A. McCREADY C.A.
P. GASTER C.A.
G. W. SMITH B.A., C.A.
M. SCHWEITZER B.A., C.A.
J. B. SMILEY B.COM., C.A.

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia:

We have examined the consolidated balance sheet of British Columbia Petroleum Corporation as at March 31, 1983 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of British Columbia Petroleum Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

WOLRIGE, MAHON & COMPANY

Wolrige, Mahon & Company

Chartered Accountants

VANCOUVER, B.C.

May 31, 1983

EIGHTH FLOOR, 900 WEST HASTINGS STREET, VANCOUVER, B.C. V6C 1W4 — TELEPHONE (604) 684-6212

BRITISH COLUMBIA PETROLEUM CORPORATION

Statement 1

Consolidated Balance Sheet

March 31, 1983

	1983	1982
ASSETS		
Current assets		
Cash	$ 32,670,810	$ 9,648,709
Accounts receivable	30,457,693	55,528,214
Prepaid expenses	3,799	2,447,305
	63,132,302	67,624,228
Prepaid gas (Note 2)	65,532,757	34,634,188
Property account (Note 3)	256,481	288,068
Deferred charges	299,506	127,844
	$ 129,221,046	$ 102,674,328
LIABILITIES AND RETAINED EARNINGS		
Current liabilities		
Accounts payable and accrued charges	$ 24,326,513	$ 40,414,609
Liability for future gas supply (Note 4)	14,533,618	5,358,515
Long-term debt (Note 5)	30,000,000	-
Retained earnings	60,360,915	56,901,204
	$ 129,221,046	$ 102,674,328

Commitments (Note 6)

Approved by the Directors:

Director

Director

See accompanying notes to consolidated financial statements

BRITISH COLUMBIA PETROLEUM CORPORATION

Statement II

Consoldiated Statement of Income and Retained Earnings

Year ended March 31, 1983

	1983	1982
Revenue		
Sales from natural gas, natural gas liquids and sulphur	$ 378,872,860	$ 562,269,686
Expenses		
Gas and by-product purchases	283,782,617	349,148,791
Administrative and general expenses	1,474,423	1,426,957
	285,257,040	350,575,748
Income from operations	93,615,820	211,693,938
Other income	2,433,103	8,228,445
Net income	96,048,923	219,922,383
Retained earnings, at beginning of year	56,901,204	41,978,821
	152,950,127	261,901,204
Deduct: Transfers to Provincial Treasury	92,589,212	205,000,000
Retained earnings, at end of year	$ 60,360,915	$ 56,901,204

See accompanying notes to consolidated financial statements

WOLRIGE, MAHON & COMPANY
Chartered Accountants

BRITISH COLUMBIA PETROLEUM CORPORATION

Statement III

Consolidated Statement of Changes in Financial Position

Year ended March 31, 1983

	1983	1982
Source of funds		
Operations		
Net income	$ 96,048,923	$ 219,922,383
Add items not involving outlay of funds:		
Depreciation and amortization	59,316	48,552
Loss on disposal of fixed assets	-	102
	96,108,239	219,971,037
Proceeds from disposal of fixed assets	-	2,350
Mortgages and other deferred charges	40,473	9,703
Long-term debt (net)	29,787,865	-
Payment on future gas supply	9,175,103	5,358,515
	135,111,680	225,341,605
Application of funds		
Prepaid gas	30,898,569	33,910,954
Property additions	27,729	14,453
Transfers to Provincial Treasury	92,589,212	205,000,000
	123,515,510	238,925,407
Increase (decrease) in working capital	11,596,170	(13,583,802)
Working capital, at beginning of year	27,209,619	40,793,421
Working capital, at end of year	$ 38,805,789	$ 27,209,619

See accompanying notes to consolidated financial statements

WOLRIGE, MAHON & COMPANY
Chartered Accountants

BRITISH COLUMBIA PETROLEUM CORPORATION

Notes to Consolidated Financial Statements

March 31, 1983

Note 1 Summary of Significant Accounting Policies

Consolidation

The consolidated financial statements include the accounts of the Corporation and its subsidiary, British Columbia Gas Corporation.

Gas Sales

Under the terms of an agreement between Westcoast Transmission Company Limited and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast Transmission Company Limited at a price equal to the gross revenue received by that Company on the resale thereof less the total cost of service of that Company's utility system operation.

Depreciation

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a straight-line basis.

Note 2 Prepaid Gas

Under its gas purchase contracts with producers, the Corporation is obligated to purchase and take delivery of, or pay for, a specified minimum annual volume of gas. In 1982, the Corporation was unable to take delivery of the minimum volume of gas and is, therefore, liable to pay for the resulting shortfall (deficiency gas). The Corporation is entitled to take delivery of deficiency gas over a period of ten years, with an adjustment for the prices prevailing when such gas is delivered. At March 31, 1983, the Corporation's deficiency gas amounted to $65,532,757.

Note 3 Property Account

	Cost	Accumulated Depreciation & Amortization	1983 Net Book Value	1982 Net Book Value
Furniture	$ 233,148	$ 97,512	$ 135,636	$ 138,107
Automobiles	32,294	19,994	12,300	20,377
Leasehold improvements	211,309	102,764	108,545	129,584
	$ 476,751	$ 220,270	$ 256,481	$ 288,068

Note 4 Liability for Future Gas Supply

Liability for future gas supply represents a payment for deficiency gas incurred by a distributor in 1981 and 1982. Such deficiency gas volumes may be recovered from the Corporation within five years from the date incurred without further payment.

Note 5 Long Term Debt

On March 31, 1983 the corporation issued $30,000,000 11 3/8 Notes, due in 1988, which are individually guaranteed as to principal and interest by the Province of British Columbia.

Note 6 Commitments

(1) Under agreements with producers which waive the Corporation's liability to pay for deficiency gas incurred in 1980, the Corporation is committed to purchase and take delivery of, or pay for, a specified volume of such gas in each year to 1991. At March 31, 1983, the Corporation's aggregate liability under these agreements was estimated at approximately $29,776,000.

(2) The Corporation has commitments under agreements for the lease of office premises extending to 1984. The aggregate rentals payable under leases amounted to approximately $191,000 at March 31, 1983.

BRITISH COLUMBIA PLACE LTD.

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Shareholder of British Columbia Place Ltd., and

To the Minister of Environment
Province of British Columbia

I have examined the balance sheet of British Columbia Place Ltd. as at March 31, 1983 and the statement of source and application of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the company as at March 31, 1983 and the source and application of its funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
May 16, 1983

BRITISH COLUMBIA PLACE LTD.

(Incorporated on March 25, 1980 under the Company Act of British Columbia and having special powers under the British Columbia Place Act)

BALANCE SHEET

AS AT MARCH 31, 1983

	1983 ($'000's)	1982 ($'000's)
ASSETS		
Cash at Bank	$ 1,688	$ 3,222
Short Term Investments	500	1,750
Grants and Accounts Receivable	1,340	12,794
Land	86,420	78,868
Stadium Construction and Development (Note 2)	110,574	50,026
Stadium Boxes	319	---
Site Services and Development	23,215	3,635
Furniture, Equipment and Leasehold Improvements, Less Depreciation and Amortization	346	282
Deferred Charges	866	197
Mortgages Receivable	2,655	155
	$ 227,923	$ 150,929
LIABILITIES		
Accounts Payable and Accrued Liabilities	$ 22,387	$ 13,140
Accrued Interest	---	3,002
Notes Payable to the Province of British Columbia	---	69,787
Deferred Income	536	---
	22,923	85,929
SHAREHOLDER'S EQUITY		
Share Capital (Note 3)		
Contributed Surplus (Note 4)	205,000	65,000
	$ 227,923	$ 150,929

The accompanying notes are an integral part of the Financial Statements.

Approved by the Board:

Gilbert J. Hardman, Director

Lucille M. Johnstone, Director

BRITISH COLUMBIA PLACE LTD.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

FOR THE YEAR ENDED MARCH 31, 1983

SOURCE OF FUNDS	1983 ($'000's)	1982 ($'000's)
Contributed Surplus (Note 4)	$ 205,000	$ ---
Depreciation and Amortization	74	30
Increase in Accounts Payable and Accrued Liabilities	9,247	12,335
Grants from the Province of British Columbia	---	56,547
Decrease (Increase) in Cash, Short Term Investments and Accounts Receivable	14,238	(14,938)
Deferred Income	536	---
	$ 229,095	$ 53,974

APPLICATION OF FUNDS	1983 ($'000's)	1982 ($'000's)
Land	$ 7,552	$ 14,197
Stadium Construction and Development	60,548	46,757
Stadium Boxes	319	---
Site Services and Development	19,580	3,060
Furniture, Equipment and Leasehold Improvements	138	197
Deferred Charges	669	153
Decrease (Increase) in Notes Payable to the Province of British Columbia	69,787	(27,062)
Mortgages Receivable	2,500	155
Decrease (Increase) in Accrued Interest	3,002	(908)
Collateral Mortgage	---	17,425
Reduction in Contributed Surplus (Note 4)	65,000	---
	$ 229,095	$ 53,974

BRITISH COLUMBIA PLACE LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1983

Basis of Reporting

The financial statements of the Corporation are presented in accordance with generally accepted accounting principles.

1. Accounting Policies

(a) All costs of constructing the Stadium are being capitalized, as are all land purchase costs, including interest, property taxes, temporary lease expenses less revenues, and other items related to these purchases.

Land purchase and site development expenditures will be allocated among the Stadium and other projects as they are developed.

Furniture, equipment and leasehold improvements are stated at cost less accumulated depreciation and amortization. Depreciation on furniture and equipment is calculated on a straight-line basis at a rate of 20%. Amortization on leasehold improvements is calculated to write off the asset over the remaining term of the lease. As at March 31, 1983 accumulated amortization and depreciation amounted to $127,000.

(b) Deferred charges represent Stadium operations start up costs which will be charged against Stadium operations commencing in fiscal 1983/84.

2. Stadium

Construction	$ 98,289,000
Other development expenses	12,285,000
	$ 110,574,000

3. Share Capital

Authorized 10,000 common shares without par value.

Issued and fully paid, one share to British Columbia Buildings Corporation - $1. The Minister of Finance for the Province of British Columbia retains voting rights of this share.

4. Contributed Surplus

Contributed surplus represents an equity investment by British Columbia Buildings Corporation in the amount of $205 million coincident with the acquisition of the only outstanding share of the Company from the Crown in right of the Province.

4. Contributed Surplus - Continued

An aggregate of $65 million representing claims previously made by the Company of $15 million from the B.C. Place Fund and $50 million from the Lower Mainland Stadium Fund was paid as a dividend to the Province of British Columbia.

5. Contractual Obligations

(a) The Company has entered into an agreement with Dillingham Corporation Canada Ltd. to construct the Stadium for a guaranteed maximum price of $111,441,000. As at March 31, 1983, costs of $98,289,000 had been incurred relating to this agreement. Management presently believes there is not a contingent liability with respect hereto.

(b) The Company has entered into an agreement with Phillips Barratt for the provision of architectural and engineering services at a cost of approximately $5,350,000. As at March 31, 1983, costs of $4,798,000 had been incurred relating to this agreement.

(c) The Company has entered into various agreements to provide services for the Stadium and site property. As at March 31, 1983, the total value of commitments was $12,365,000 and costs of $2,091,000 had been incurred relating to such agreements.

6. Contingent Liability

A problem developed through the bankruptcy on March 26, 1982 of Bordignon Construction Ltd., a Stadium trade contractor, resulting in a number of liens being filed against the property. In the opinion of legal counsel:

(a) under the Builders' Lien Act, the Company's liability will be limited to the 15% holdback applicable to the work completed at the time of the bankruptcy and most of the liens ultimately will be found invalid,

(b) any expenditures in excess of the Bordignon contract price should form part of Dillingham's Guaranteed Maximum Price without adjustment, and

(c) we have a claim against The Mortgage Insurance Company of Canada under its performance bond in the event of any loss.

Both Dillingham and The Mortgage Insurance Company of Canada have denied responsibility for any claims. We have commenced action in the Supreme Court of British Columbia to enforce our claim against The Mortgage Insurance Company of Canada.

In view of all these circumstances, in the opinion of B.C. Place management any additional costs due to this bankruptcy will not be material.

BRITISH COLUMBIA RAILWAY COMPANY

Peat, Marwick, Mitchell & Co.

Chartered Accountants

Suite 2100, One Bentall Centre
505 Burrard Street
Vancouver, British Columbia V7X 1M1
(604) 685-8221

AUDITORS' REPORT

To the Lieutenant Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Railway Company as at December 31, 1982 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Railway as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Vancouver, British Columbia, Canada
February 28, 1983

BRITISH COLUMBIA RAILWAY COMPANY

BALANCE SHEET

(Dollars in Thousands)

Assets

	December 31 1982	January 1 1982
Current assets		
Cash and temporary investments	$ 11,805	7,015
Accounts receivable	31,798	22,018
Materials, supplies and other items	28,780	27,272
	72,383	56,305
Funds held in trust - Note 3		11,895
Property and equipment		
Road and buildings	466,219	454,924
Equipment	211,161	209,413
	677,380	664,337
Accumulated depreciation	160,457	146,359
	516,923	517,978
Tumbler Ridge Branch Line - Note 4	273,204	48,479
	790,127	566,457
Dease Lake Extension - Note 5	98,020	92,593
	$ 960,530	727,250

Liabilities and Shareholder's Equity

	December 31 1982	January 1 1982
Current liabilities		
Accounts payable and other liabilities	$ 105,794	80,651
Current obligations on long-term debt	9,456	10,935
	115,250	91,586
Notes Payable - Note 4	178,517	32,000
Long-term debt - Note 6	636,444	656,944
Shareholder's equity		
Share capital - Note 7	230,573	185,573
Contributed surplus - Government grants Note 8	113,852	93,837
	344,425	279,410
Deficit	(314,106)	(332,690)
	30,319	(53,280)
Commitments and contingent liabilities Notes 4,9,10 and 11		
	$ 960,530	727,250

On behalf of the Board:

Director Director

MANAGEMENT REPORT ON FINANCIAL STATEMENTS

The financial statements of the British Columbia Railway Company have been prepared by Management in accordance with accounting principles generally accepted in Canada for railways in a manner consistent with the previous year. Management is responsible for the accuracy, integrity and objectivity of the information contained in the financial statements and to ensure that the presentation conforms with generally accepted accounting principles.

The independent auditors, Peat, Marwick, Mitchell & Co., have been appointed by the Lieutenant Governor in Council to express an opinion as to whether these financial statements present fairly the Railway's financial position and operating results in conformity with generally accepted accounting principles consistently applied. Their report outlines the scope of their examination and gives their opinion on the fairness of the statement presentation.

The Audit Committee of the Railway Directors appointed by the Board meets periodically with financial officers of the Railway and the external auditors to ensure that each group is fulfilling its obligations and to review and approve the annual financial statements prior to their release.

Management maintains an extensive system of internal accounting controls and believes that transactions are accurately recorded on a timely basis, are properly approved and result in reliable financial statements. The adequacy and operation of the control systems are monitored on an on-going basis by an internal audit department.

The financial statements have, in the opinion of the Management of the Railway, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized in Note 1 of the Notes to the financial statements.

BRITISH COLUMBIA RAILWAY COMPANY

INCOME AND DEFICIT

(Dollars in Thousands)

	Fiscal Year Ended	
	December 31 1982	January 1 1982 (Reclassified - Note 2)
Operating revenues	$159,696	152,539
Operating expenses		
Operations	46,883	47,266
Road maintenance	25,759	28,582
Equipment maintenance	45,281	46,146
Depreciation	17,436	17,125
Other	15,183	14,176
Government assistance - Note 12	(8,725)	(3,812)
	141,817	149,483
Railway operating profit	17,879	3,056
Other income (expenses)		
Interest expense - Note 8	(52,303)	(54,800)
Application of debt servicing grant	49,985	52,591
	(2,318)	(2,209)
Other income	3,023	2,318
	705	109
Net income	18,584	3,165
Opening deficit	332,690	335,855
Closing deficit	$314,106	332,690

BRITISH COLUMBIA RAILWAY COMPANY

CHANGES IN FINANCIAL POSITION

(Dollars in Thousands)

	Fiscal Year Ended December 31 1982	Fiscal Year Ended January 1 1982
Funds provided		
Operations		
Net income	$ 18,584	3,165
Add depreciation	17,436	17,125
	36,020	20,290
Long term financing	153,138	43,308
Contributed surplus		
Construction	-	2,700
Debt servicing - Note 8	20,015	17,409
Share Issue	45,000	-
Government grants		
Construction - Note 12	271	3,166
Passenger car modernization - Note 13	1,724	658
	256,168	87,531
Funds used		
Funds held in trust - Note 3	(11,895)	11,895
Property and equipment	243,102	72,579
Dease Lake Extension - Note 5	5,427	87
Sinking funds and long-term debt	27,120	25,575
	263,754	110,136
Working capital (deficiency)		
Increase (decrease)	(7,586)	(22,605)
Opening balance	(35,281)	(12,676)
Closing balance	$(42,867)	(35,281)

BRITISH COLUMBIA RAILWAY COMPANY

NOTES TO FINANCIAL STATEMENTS

December 31, 1982

1. Significant accounting policies

The accounting regulations prescribed by the Canadian Transport Commission for Canadian railways have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Commission for approval.

Class of business

The Railway provides a fully integrated rail service within the Province of British Columbia. Services other than hauling freight are not of sufficient size to warrant separate reporting.

Road property

New construction is recorded at cost, net of Government grants received. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material released is removed at amounts which approximate the average unit cost. Labour costs for programmed replacements are expensed as incurred.

All costs of constructing extension lines are capitalized to the date the line is certified operational by the British Columbia Ministry of Transportation and Highways. Capitalization of interest ceases and provision of depreciation commences on the date of certification.

Depreciation

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in operations. The original cost of principal assets less estimated salvage value is depreciated over the following number of years:

	Number of Years
Grades, surfacing and tunnels	100
Rails	50
Ties	20
Ballast	25
Bridges	30 - 80
Locomotives and power units	25
Freight cars	33

Repairs

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Materials and supplies

Inventories of materials and supplies are valued at the lower of average cost or net realizable value.

Government assistance

Government assistance has been recorded in accordance with the accounting recommendations of the Canadian Institute of Chartered Accountants. Grants directly related to the construction or rehabilitation of road property have offset related road property capital expenditures. Operating grants have been deducted from the related expense accounts. Assistance provided by Government in its capacity as shareholder has been credited to contributed surplus.

Amortization of bond discount on sinking fund investments

During the year, bonds issued by a related Provincial Crown corporation were acquired to be held as assets in the sinking funds. These bonds were acquired at a discount of $11,575,000 in a transaction structured to yield current market interest rates for the Railway's sinking funds through the amortization of the discount. It is the intention to hold these bonds to maturity therefore $616,000 has been recognized as income in the current year. All other bond discounts will be recognized at maturity.

Income taxes

The Railway is exempt from Canadian federal and provincial income taxes.

Transactions in foreign currency

Transactions originating in United States currency are recorded at the approximate exchange rates prevailing at the dates of the transactions. Current assets and current liabilities have been translated to equivalent Canadian amounts at the rate of exchange in effect on the balance sheet date.

Leases

Certain long-term lease transactions relating to the financing of equipment are accounted for as purchases of property. The capitalized lease obligation reflects the present value of future rental payments discounted at the interest rate implicit in the lease. The capitalized value of depreciable assets is depreciated over the term of the lease in equal annual amounts. The costs of all other leases are charged against operations as they are incurred.

Fiscal year-end

The fiscal year of the Railway ends on the Friday closest to December 31. The 1982 fiscal year ended on December 31, 1982 and the 1981 fiscal year ended on January 1, 1982; both comprised 52 weeks.

2. Reclassification

The 1981 operating expenses have been reclassifed to correspond to the classifications prescribed by the Canadian Transport Commission. Expenses relating to rolling stock previously shown as Operations and Road Maintenance have been classified as Equipment Maintenance in 1982.

3. Funds Held In Trust

In 1981 a judgement was rendered by the British Columbia Supreme Court awarding two contractors costs and interest resulting from litigation concerning construction of the Dease Lake Extension. An amount of $11,895,077 was paid to the Court in trust pending resolution of the Railway's appeal of this judgement. In 1982 the British Columbia Court of Appeal overturned a portion of the Lower Court ruling. The net amount of the final judgement of $5,273,000 together with legal costs of $154,000 have been capitalized as a cost of the Dease Lake Extension. The balance of funds have yet to be released from the Court and are included in accounts receivable.

4. Tumbler Ridge Branch Line

In 1981, the Railway began construction of the 130 km Tumbler Ridge branch railway line to the coal fields located in northeastern British Columbia. Since inception of this project, the Government of the Province of British Columbia has granted $2,700,000, purchased $45,000,000 share capital and arranged the Railway's interim financing to construct the branch line.

The Government of the Province of British Columbia intends to retire the interim financing with equity capital financing. Until such time as the interim financing is fully retired, the Province intends to annually subscribe for equity capital equivalent to the amount of interest capitalized and to provide annual grants equivalent to the amount of interest charged to operations.

The total construction cost of the branch line, excluding capitalized financing charges, is currently projected at $455,000,000. As of December 31, 1982, the Railway has awarded construction contracts of $304,000,000. The Government of the Province of British Columbia has arranged interim financing by notes due January 7, 1983 in the aggregate of $178,517,000. These notes bear interest at a rate equal to the Canadian bank prime rate less 1/2% determined monthly on the anniversary date of issuance. Subsequently, these notes were retired using the proceeds of newly issued short term notes and acceptances. The interim financing obligations are debts of the Railway which will be repaid out of monies to be provided by the Province.

5. Dease Lake Extension

These costs consist of charges relating to the uncompleted Dease Lake Extension prior to suspension of construction in 1977 and legal and other costs incurred subsequently in connection with litigation commenced against the Railway by contractors involved in construction of the Extension. There are no commitments to continue construction and in the event any portion of this Extension is abandoned, the cost less any value recovered will be written off at that time.

6. Long-term Debt

Long-term debt is not secured by assets of the Railway. Bonds issued by the Railway which are held in the sinking fund are not cancelled prior to maturity but for financial statement presentation have been deducted from the amounts shown as outstanding. As of December 31, 1982 the principal amount of bonds issued by the Railway held in the sinking fund aggregated $5,320,000. (1981 - $25,378,000).

Long-term debt outstanding, less current maturities, consists of the following:

	1982	1981
Sinking fund bonds and debentures		
1983-1987 - 3.25% to 5%	$ 34,204,000	15,129,000
1988-1992 - 5.75% to 7.66%	40,415,000	61,148,000
1993-1997 - 4.5% to 9.34%	237,040,000	165,669,000
1998-2002 - 7.48% to 10.5%	383,348,000	444,003,000
2003-2005 - 12.75%	45,000,000	75,000,000
	740,007,000	760,949,000
Less sinking fund assets net of Railway's own bonds held	132,249,000	125,161,000
	607,758,000	635,788,000
Notes and bonds 16.875% - due 1986 and 1996	17,662,000	11,042,000
Serial bonds 4.875% - due 1988	1,072,000	1,222,000
Long-term lease obligations	19,408,000	19,827,000
	645,900,000	667,879,000
Deduct current portion	9,456,000	10,935,000
	$636,444,000	656,944,000

Bonds totalling $185,327,000 which are held by the Minister of Finance for Canada contain a provision whereby under certain circumstances they may be presented for redemption upon six months notice given to the Railway. A further $13,738,000 of bonds are subject to redemption in various amounts at various dates until 1984, at the option of either the holder or the Railway. The Railway also has the right under certain circumstances to redeem bonds aggregating $476,651,000 at various dates, principally after 1983.

Long-term debt retirements and sinking fund provisions excluding obligations under capital leases and early redemption options, for the four fiscal years ending with 1987 are $9,539,000, $9,548,000, $18,410,000 and $9,570,000.

Included in long-term debt outstanding at December 31, 1982 are obligations recorded at $28,733,000 with a par value of $26,071,000 payable in United States currency. The Canadian equivalent of these obligations at December 31, 1982 is approximately $32,052,000.

The Government of the Province of British Columbia has unconditionally guaranteed the principal and interest of the serial bonds, notes and sinking fund bonds and debentures.

7. Share capital

Authorized share capital is 10,000,000 shares of $100.00 each. During the year, 450,000 shares were issued for $45,000,000, increasing the number of shares outstanding to 2,305,729.

8. Interest Expense

The Government of the Province of British Columbia has granted $70,000,000 to assist in paying the 1982 historic debt servicing charges of the Railway. Of this amount, $49,985,000 has been applied to offset interest on long-term debt and the balance of $20,015,000 has been added to contributed surplus.

Interest expense is as follows:

	1982	1981
Interest on long-term debt & notes	$84,200,000	72,803,000
Less:		
Sinking fund earnings	14,442,000	13,450,000
Interest capitalized	14,071,000	1,743,000
Interest earned on temporary investments	5,702,000	5,019,000
	34,215,000	20,212,000
	49,985,000	52,591,000
Interest on capitalized leases	2,318,000	2,209,000
	52,303,000	54,800,000
Less:		
Application of debt servicing grant	49,985,000	52,591,000
Net interest	$ 2,318,000	2,209,000

9. Lease Commitments

The Railway has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire at various dates prior to the year 2000. Certain of these leases transfer substantially all of the benefits and risks of ownership to the Railway and are accounted for as capital assets.

The following is a schedule of future minimum rental payments at December 31, 1982 required under non-cancellable leases that have terms in excess of one year:

	Capital leases	Operating leases
1983	$ 3,091,000	13,109,000
1984	3,091,000	12,292,000
1985	3,091,000	9,860,000
1986	3,091,000	9,737,000
1987	3,091,000	9,683,000
Later years	31,682,000	44,945,000
Total minimum lease payments	47,137,000	99,626,000
Less:		
Executory costs	(4,502,000)	
Imputed interest	(23,227,000)	
Present value	$19,408,000	

Assets under capital leases recorded in the property and equipment accounts as at December 31, 1982 are as follows:

Equipment	$20,316,000
Accumulated depreciation	2,662,000
	$17,654,000

10. Contingent Liabilities

The Railway is contingently liable with respect to pending litigation and claims which arise in the normal course of business. In the opinion of management any liability that may arise from such contingencies would not have a material adverse effect on the financial statements of the Railway.

In connection with construction of the Tumbler Ridge Branch Line, certain contractors have made claims, or have indicated their intention to make claims, against the Company for construction work completed to date. In the opinion of the management, such claims, if successful, should not exceed $10 million in the aggregate. Any amounts paid by the Company will be capitalized as costs of the Tumbler Ridge Branch Line.

11. Pension Plan

The majority of the Railway's employees participate in a contributory pension plan and are entitled to limited vested rights prior to retirement. Independent actuaries performed an actuarial valuation of the plan as at December 31, 1981. Based on their report, the unfunded actuarial liabilities of the plan at that date approximated $8,600,000. These unfunded liabilities are being amortized over a period of 21 years from that date at a rate of $972,000 per annum.

The total pension expense for the year, including amortization payments was $5,591,000 (1981 - $5,576,000).

12. Government Assistance

Total grants received from the Government of the Province of British Columbia were as follows:

	1982	1981
Debt servicing (Note 8)	$70,000,000	70,000,000
Fort Nelson Extension		
Operating	5,837,000	3,812,000
Rehabilitation	271,000	3,166,000
Passenger operation - 1982	1,763,000	-
- 1981	1,125,000	-
Passenger car modernization	700,000	1,700,000
	$79,696,000	78,678,000

Of the above, the following were treated as a reduction in operating expenses:

Passenger operation - 1982	$ 1,763,000	-
- 1981	1,125,000	-
Fort Nelson Extension	5,837,000	3,812,000
	$ 8,725,000	3,812,000

13. Related party transactions

All of the outstanding shares of the Railway are owned by the Government of the Province of British Columbia.

Long-term debt is guaranteed by the Province and the Railway received a grant to assist with the related debt servicing charges as described in Note 8. The Ministry of Finance of the Province acts as fiscal agent in the administration of the long-term debt and the Superannuation Commission of the Province administers the Railway pension plan. Fees are charged for both of these services. The majority of sinking fund assets comprise securities issued or guaranteed by the Province and include the securities acquired during 1982 at a discount as described in Note 1. The Railway received grants during the year for rehabilitation projects and operating losses incurred on the Fort Nelson Extension. The Railway also received grants for rehabilitation of the passenger car fleet and to partially cover the losses on the passenger operation, both as described in Note 12. No charge for property taxes on land used for Railway purposes is made by the Province. Financing for the construction of the Tumbler Ridge branch line is being arranged by the Province as described in Note 4. All other transactions between the Railway and the Province are at terms no more or less favourable than those with unrelated parties.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Regional Hospital Districts Financing
Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Regional Hospital Districts Financing Authority as at 31 March 1983 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
8 July 1983

EXHIBIT A

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1983

ASSETS

	1983	1982
Current:		
Accrued interest receivable	$ 26,843,944	$ 20,119,572
Current portion of long-term loan	775,540	-
Instalments to sinking funds receivable within one year	23,109,890	17,195,770
	50,729,374	37,315,342
Long-term loans receivable (note 3 and schedule 1)	791,048,756	664,693,230
Less accumulated sinking fund instalments and investment income	154,978,842	121,137,895
	636,069,914	543,555,335
	$ 686,799,288	$ 580,870,677

LIABILITIES

	1983	1982
Current:		
Accrued interest payable	$ 26,843,944	$ 20,119,572
Current portion of long-term debt	775,540	-
Instalments to sinking funds payable within one year	23,109,890	17,195,770
	50,729,374	37,315,342
Long-term debt (note 4)	791,048,756	664,693,230
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (notes 2 and 5)	154,978,842	121,137,895
	636,069,914	543,555,335
	$ 686,799,288	$ 580,870,677

The five accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Hugh A. Curtis, Chairman

[illegible].I. Bell, Secretary

EXHIBIT B

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF SOURCES AND USES OF FUNDS

FOR THE YEAR ENDED 31 MARCH 1983

	1983	1982
Sources of Funds		
Proceeds of Authority debentures issued	$ 133,045,186	$ 128,130,000
Interest on long-term loans receivable	83,648,454	62,745,193
	216,693,640	190,875,193
Sinking Funds:		
Instalments received	17,195,769	14,395,873
Income on investments	16,769,657	13,883,683
	33,965,426	28,279,556
Less Funds management fees (note 5)	124,479	-
	33,840,947	28,279,556
	$ 250,534,587	$ 219,154,749
Uses of Funds		
Loans issued	$ 133,045,186	$ 128,130,000
Interest on long-term debt	83,648,454	62,745,193
	216,693,640	190,875,193
Sinking Funds:		
Instalments paid in	17,195,769	14,395,873
Income on investments allocated	16,769,657	13,883,683
	33,965,426	28,279,556
Less Funds management fees (note 5)	124,479	-
	33,840,947	28,279,556
	$ 250,534,587	$ 219,154,749

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

1. The Authority

The Authority was established by the Hospital District Finance Act, RS 1979, Chapter 179. Section 2 of the Act states that the purpose of the Authority is: "to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good, approved by the Minister of Health." Assistance in financing is to be provided by either purchasing debentures issued by Regional Hospital Districts or any other incorporated body that is authorized under an Act, its charter, or its memorandum of association to issue debentures for financing any of those projects or facilities, or by any other method approved by the Lieutenant Governor in Council with money raised by the issue and sale of debentures of the Authority.

2. Significant accounting policies

Sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for the retirement of Authority debentures at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

3. Long-term loans receivable

Long-term loans receivable totalling $760,627,000, including all loans which were financed by borrowing from the Canada Pension Plan (see Note 4) are redeemable in whole or in part before maturity at the option of the Chairman of the Authority. Further long-term loans receivable totalling $2 million are redeemable in whole or in part before maturity but after 1994 at the option of the Chairman of the Authority. The remaining long-term loans receivable of $52,307,186 are not redeemable before maturity.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on Regional Hospital District debentures. Debentures of the Health Facilities Association are not guaranteed.

Details of long-term loans receivable are set out in Schedule I.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

4. Long-term debt

Issued to:

	1983	1982
Canada Pension Plan Investment Fund 6.62% to 17.51% debentures, due 1988 through 2003.	$ 726,127,000	$ 620,389,000
Province of British Columbia Pension Funds 7.00% to 13.60% debentures, due 1990 through 1993.	32,310,000	22,310,000
Province of British Columbia Boards, Agencies and Commissions 6.79% to 15.75% debentures due 1983 through 2001.	44,497,186	39,190,000
General Public 11.375% due 1988	12,000,000	-
	814,934,186	681,889,000
Less: Current portion of long-term debt.	775,540	-
Instalments to sinking funds payable within one year.	23,109,890	17,195,770
Exhibit A	$ 791,048,756	$ 664,693,230

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months' notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

Serial debenture maturities due in each of the next five fiscal years are:

1984	$ 775,540
1985	897,687
1986	1,039,073
1987	1,202,728
1988	1,392,157

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the long-term debt of the Authority .

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

5. Sinking fund assets as at 31 March:

	1983	1982
Cash	$ 2,262	$ 41,391
Investments at cost (Market value $148,487,297 1982:$101,508,277)	151,158,326	117,794,659
Accrued interest	3,942,733	3,301,845
	155,103,321	121,137,895
Less Funds management fees payable	124,479	-
Exhibit A	$ 154,978,842	$ 121,137,895

Sinking fund instalments of $23,109,890 are due in each of the next five years.

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance for the year ended 31 March 1983, in accordance with Section 39 of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

SCHEDULE 1

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1983

Regional Hospital District	Interest Rates %	Dates of Maturity	1983	1982
Alberni-Clayoquot	6.62- 9.40	1988-1998	$ 4,422,500	$ 4,422,500
Bulkley-Nechako	6.75-13.30	1990-2003	7,857,000	7,502,000
Capital	6.62-17.51	1988-2003	89,439,000	74,002,000
Cariboo	7.47- 9.07	1993-1996	2,525,000	2,525,000
Central Coast	8.01-14.16	1994-2002	2,153,500	2,115,500
Central Fraser Valley	6.62-17.51	1988-2002	20,218,000	20,118,000
Central Kootenay	6.62-15.12	1988-2003	11,020,000	9,770,000
Central Okanagan	6.62-15.12	1988-2002	17,247,400	15,447,400
Columbia-Shuswap	6.62-17.01	1988-2001	7,493,000	7,493,000
Comox-Strathcona	6.62-17.51	1988-2002	16,344,300	15,254,000
Cowichan Valley	7.23-10.02	1992-1999	1,995,000	1,995,000
Dewdney-Alouette	7.23-15.69	1993-2002	15,297,000	12,997,000
East Kootenay	6.62-16.10	1988-2003	15,602,000	14,093,000
Fraser-Cheam	6.75-15.38	1989-2002	6,256,600	6,096,600
Fraser-Fort George	6.62-17.01	1988-2002	29,561,200	26,820,500
Greater Vancouver	6.62-17.51	1988-2003	354,266,000	303,266,000
Kitimat-Stikine	6.62-10.40	1988-2001	10,845,000	10,845,000
Kootenay Boundary	6.62-15.69	1988-2003	7,537,000	7,329,000
Mount Waddington	7.14-17.00	1991-2002	6,035,000	5,435,000
Nanaimo	6.79-17.00	1989-2002	9,185,000	8,035,000
North Okanagan	6.92-17.01	1989-2003	25,615,000	12,229,000
Okanagan-Similkameen	6.62-15.12	1988-2003	13,654,000	11,313,000
Peace River-Liard	6.62-10.26	1988-1999	13,019,000	13,019,000
Powell River	6.62-12.16	1988-2003	3,915,000	3,472,000
Skeena-Qu.Charlotte	6.90-10.26	1989-1999	4,460,000	4,460,000
Squamish-Lillooet	7.47-14.16	1993-2002	1,620,000	1,380,000
Sunshine Coast	7.01-13.66	1991-2002	3,565,000	3,475,000
Thompson-Nicola	6.75-17.01	1990-2003	28,979,500	27,479,500
			730,127,000	632,389,000
Health Facilities Association	8.95-16.10	1983-2002	84,807,186	49,500,000
			814,934,186	681,889,000
Less:Current portion of long-term loans			775,540	-
Instalments to sinking funds receivable within one year			23,109,890	17,195,770
Exhibit A			$ 791,048,756	$ 664,693,230

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia School Districts Capital Financing Authority,
and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia School Districts Capital Financing Authority as at 31 March 1983 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
30 September 1983

EXHIBIT A

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1983

ASSETS

	1983	1982
Current:		
Cash	$ -	$ 6,753
Accrued interest receivable	39,769,256	33,554,936
Current portion of long-term loans receivable	3,834,750	3,825,750
Instalments to sinking funds receivable within one year	35,071,681	32,989,987
	78,675,687	70,377,426
Long-term:		
Loans receivable (notes 2, 3 and schedule 1)	1,247,522,590	1,180,001,818
Investments, at par value (notes 2 and 5)	75,484,800	-
	1,323,007,390	1,180,001,818
Less accumulated sinking fund instalments and investment income (note 6)	379,767,934	372,131,833
	943,239,456	807,869,985
	$1,021,915,143	$ 878,247,411

LIABILITIES

	1983	1982
Current:		
Due to the Province of British Columbia	$ -	$ 6,753
Accrued interest payable	39,769,256	33,554,936
Current portion of long-term debt	3,834,750	3,825,750
Instalments to sinking funds payable within one year	35,071,681	32,989,987
	78,675,687	70,377,426
Long-term debt (note 4)	1,323,007,390	1,180,001,818
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 6)	379,767,934	372,131,833
	943,239,456	807,869,985
	$1,021,915,143	$ 878,247,411

The seven accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Hugh A. Curtis, Chairman

L.I. Bell, Secretary

EXHIBIT B

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF SOURCES AND USES OF FUNDS

FOR THE YEAR ENDED 31 MARCH 1983

	1983	1982
Sources of Funds		
Proceeds of Authority debentures issued	$148,596,000	$110,016,760
Debentures redeemed by School Districts	3,825,750	3,717,000
Unrealized foreign exchange gain on long-term loans receivable	326,016	3,943,238
Investments at par transferred from sinking funds (notes 2 and 5)	75,484,800	-
Interest income on long-term investments	2,355,693	-
Interest income on long-term loans receivable	121,517,927	103,121,858
Short-term investment income	-	6,753
	352,106,186	220,805,609
Sinking Funds:		
Instalments received	31,555,648	30,044,626
Income on investments	40,755,845	39,063,440
	72,311,493	69,108,066
Less: Funds management fees (note 6)	263,191	-
Transfer of excess assets of certified sinking funds to the School Districts (note 2)	6,776,760	-
Investments transferred to the Authority (notes 2 and 5)	57,635,441	-
	7,636,101	69,108,066
	$359,742,287	$289,913,675
Uses of Funds		
Loans issued to School Districts	$148,596,000	$110,016,760
Debentures redeemed by the Authority	3,825,750	3,717,000
Unrealized foreign exchange loss on long-term debt	326,016	3,943,238
Long term loans receivable discharged (note 2)	75,484,800	-
Interest on long-term debt	123,873,620	103,121,858
Transfer of excess assets to the Province of British Columbia	-	6,753
	352,106,186	220,805,609
Sinking Funds:		
Instalments paid in	31,555,648	30,044,626
Income on investments allocated	40,755,845	39,063,440
	72,311,493	69,108,066
Less: Funds management fees (note 6)	263,191	-
Transfer of excess assets of certified sinking funds to the School Districts (note 2)	6,776,760	-
Investments transferred to the Authority (notes 2 and 5)	57,635,441	-
	7,636,101	69,108,066
	$359,742,287	$289,913,675

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

1. The Authority

The Authority was established by the School District Capital Finance Act, R.S. 1979 Chapter 376. Section 2 of the Act states that: "the object of the Authority is to assist the boards of school trustees of the various school districts created under the School Act to finance their capital expenditures by purchasing debentures issued by boards of school trustees with money raised by the issue and sale of debentures of the Authority."

2. Significant accounting policies

a) Sinking Funds

Sinking funds are maintained by the Trustee, the Minister of Finance of the Province of British Columbia, to provide for the retirement of Authority debentures at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

b) U.S. Exchange

Assets and liabilities denominated in United States dollars have been converted to Canadian dollars at the rate prevailing at 31 March 1983.

c) Certification of Sinking Funds and Loans Discharged

Under Section 8.1 of the School District Capital Finance Act, where a debenture of a School Board is held by the Authority, and the Minister of Finance certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the debenture, the Board who issued the debenture shall transfer the assets in the sinking fund to the Authority.

Upon transfer of the assets, the debt of the Board is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the debenture, the Authority shall pay the excess to the School Board.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

2. Significant Accounting Policies

c) Certification of Sinking Funds and Loans Discharged (cont'd.)

During the year ended 31 March 1983, loans receivable totalling $75,484,800 were discharged. Investments with a book value of $57,635,441 were transferred from the sinking funds to the Authority. These investments have a par value of $75,484,800, and have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and capital repayment of the Authority's corresponding debentures.

In order to reflect this arrangement in the financial statements of the Authority the investments transferred have been recorded at par value. Details of the original cost of the investments and amortization of discount are disclosed in note 5.

The transfer of excess sinking fund assets to the School Districts of $6,776,760 has been reflected in the statement of sources and uses of funds.

3. Long-term loans receivable

Long-term loans receivable totalling $1,040,191,290 are redeemable on five months notice in whole or in part before maturity at the option of the Chairman of the Authority. The remaining long-term loans receivable of $246,237,731 are not redeemable before maturity.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest of $1,253,793,021 of the total of $1,286,429,021 School District debentures held by the Authority.

Details of long-term loans receivable are set out in Schedule 1.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

4. Long-term debt

Issued to:	1983	1982
Canada Pension Plan Investment Fund 6.40% to 17.51% debentures, due 1988 through 2003.	$1,054,572,000	$ 931,570,000
Province of British Columbia Pension Funds 4.625% to 12.75% debentures, due 1983 through 1993.	100,519,478	74,219,996
Province of British Columbia, including Boards, Agencies and Commissions 4.625% to 11.00% debentures, due 1984 through 1996	92,992,268	98,251,313
General Public 4.50% to 16.875% debentures, due 1983 through 1991.	113,830,075	112,776,246
	1,361,913,821	1,216,817,555
Less: Current portion of long-term debt	3,834,750	3,825,750
Instalments to sinking funds payable within one year	35,071,681	32,989,987
Exhibit A	$1,323,007,390	$1,180,001,818

Long-term debt includes U.S. exchange of $19,807,821 (1982: $19,963,555).

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

Serial debenture maturities of $3,250,000 are due in fiscal year 1984, $2,500,000 in 1985, and $1,000,000 in 1986, not including U.S. exchange.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on long-term debt of the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

5. Investments

	1983		
	Book Value	Bond Discount	Par Value
British Columbia Buildings Corporation notes:			
5% due 15 February 1986	$11,630,741	$ 3,176,059	$14,806,800
5.5% due 9 May 1986	19,451,200	5,226,800	24,678,000
6.25% due 1 November 1986	14,990,000	5,010,000	20,000,000
6.75% due 15 November 1987	721,500	278,500	1,000,000
6.875% due 15 December 1987	10,842,000	4,158,000	15,000,000
	57,635,441	17,849,359	75,484,800
1983 amortization of discount	2,258,354	(2,258,354)	-
Exhibit A	$59,893,795	$15,591,005	$75,484,800

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the notes held by the Authority.

6. Sinking funds as at 31 March:

	1983	1982
Cash	$ 574,656	$ 310,080
Investments at cost (Market value - $367,146,858 1982: $303,148,268)	376,209,469	361,215,070
Accrued interest	10,023,760	10,606,683
	386,807,885	372,131,833
Less: Funds management fees payable	263,191	-
Excess assets of certified sinking fund payable to the School Districts	6,776,760	-
Exhibit A	$379,767,934	$372,131,833

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

6. Sinking funds as at 31 March: (continued)

Sinking fund investments include $26,087,068 (1982: $26,397,213) (par value) of debentures issued by the Authority.

Sinking fund instalments of $35,071,681 are due in fiscal years 1984-1987 inclusive and $34,274,776 in 1988.

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance for the year ended 31 March 1983 in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

7. Foreign exchange gains and losses

During the current fiscal year, the Authority issued $500,000 (1982: $9,000,000) in debentures denominated in United States dollars, and re-lent the proceeds to school districts in Canadian dollars.

The Authority has made arrangements to ensure that principal and interest repayments by the school districts will be sufficient to finance its repayments on these debentures. Any excess assets remaining at the date of maturity of the debentures would be transferred to the Consolidated Revenue Fund of the Province of British Columbia. Accordingly, temporary differences arising between amounts receivable and payable are not treated as gains and losses.

SCHEDULE 1

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1983

No.	School District	Interest Rates %	Dates of Maturity	1983	1982
1	Fernie	4.50 -18.25	1983-2003	$20,457,000	$13,958,000
2	Cranbrook	4.50 -18.25	1983-2002	9,263,000	7,989,000
3	Kimberley	4.50 -18.25	1983-2002	3,999,400	3,602,200
4	Windermere	4.625-18.25	1983-2002	5,259,800	4,813,800
7	Nelson	4.50 -17.01	1983-2003	10,641,500	9,136,000
9	Castlegar	4.50 -17.01	1983-2002	9,215,700	9,229,200
10	Arrow Lakes	6.25 -13.09	1987-2000	1,330,000	1,422,000
11	Trail	4.50 -18.25	1983-2003	3,982,600	3,820,400
12	Grand Forks	4.50 -14.16	1983-2002	4,174,000	4,375,000
13	Kettle Valley	6.92 -18.25	1989-2002	3,061,000	2,903,000
14	South Okanagan	4.50 -18.25	1983-2002	6,507,760	6,498,760
15	Penticton	4.625-17.51	1983-2002	8,870,000	9,278,000
16	Keremeos	5.875-15.12	1987-2002	803,000	859,000
17	Princeton	5.875-18.25	1987-2002	6,147,000	5,761,000
18	Golden	4.50 -18.25	1983-2002	2,960,000	3,097,000
19	Revelstoke	4.50 -18.25	1983-2002	5,924,500	6,173,000
21	Armstrong-Spallumcheen	4.50 -17.51	1983-2003	5,602,000	4,561,000
22	Vernon	4.75 -17.51	1983-2002	22,027,000	20,630,000
23	Central Okanagan	4.625-18.25	1983-2002	57,928,000	58,065,000
24	Kamloops	4.50 -18.25	1983-2002	48,172,500	46,704,000
26	North Thompson	5.127-13.09	1987-2000	7,059,000	7,355,000
27	Cariboo-Chilcotin	4.50 -18.25	1983-2002	29,593,500	28,340,000
28	Quesnel	4.625-18.25	1983-2003	18,378,000	16,997,000
29	Lillooet	4.50 -13.69	1983-2003	2,477,000	2,760,000
30	South Cariboo	4.75 -13.09	1983-2000	5,867,700	6,178,400
31	Merritt	4.50 -18.25	1983-2002	5,715,000	5,933,000
32	Hope	4.50 -13.43	1983-2002	3,028,600	3,238,900
33	Chilliwack	4.50 -17.01	1983-2002	11,744,500	11,762,000
34	Abbotsford	4.75 -18.25	1983-2003	38,947,900	30,764,800
35	Langley	4.50 -18.25	1983-2002	45,146,000	40,772,000
36	Surrey	4.50 -18.25	1983-2003	69,057,500	55,615,000
37	Delta	4.50 -18.25	1983-2002	49,925,200	50,159,800
38	Richmond	4.50 -18.25	1983-2002	37,075,100	34,706,400
39	Vancouver	4.50 -18.25	1983-2003	60,305,000	61,227,000
40	New Westminster	4.50 -16.53	1983-2002	8,237,000	8,056,000

SCHEDULE 1
(continued)

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1983

No.	School District	Interest Rates %	Dates of Maturity	1983	1982
41	Burnaby	4.50 -17.51	1983-2002	$21,126,500	$23,434,500
42	Maple Ridge	4.625-18.25	1983-2002	26,635,500	22,483,500
43	Coquitlam	4.50 -18.25	1983-2003	58,166,000	57,019,000
44	North Vancouver	4.50 -13.46	1983-2000	39,264,500	42,560,000
45	West Vancouver	4.50 -17.01	1983-2002	7,600,500	8,986,500
46	Sunshine Coast	4.625-17.01	1983-2002	11,158,500	9,254,000
47	Powell River	4.50 -18.25	1983-2003	6,443,100	6,160,700
48	Howe Sound	4.50 -17.00	1983-2002	9,795,200	9,878,400
49	Central Coast	6.40 -15.50	1988-2002	2,671,000	2,506,000
50	Queen Charlotte	5.127-13.30	1983-2001	3,866,500	3,815,000
52	Prince Rupert	4.625-17.01	1983-2003	12,240,000	9,630,000
54	Smithers	5.127-18.25	1983-2002	12,307,000	12,280,000
55	Burns Lake	5.875-18.25	1987-2002	7,384,000	8,083,000
56	Nechako	4.50 -18.25	1983-2002	13,634,800	13,334,200
57	Prince George	4.50 -17.51	1983-2003	84,147,800	83,968,400
59	Peace River South	4.50 -18.25	1983-2003	11,143,000	9,718,000
60	Peace River North	4.50 -18.25	1983-2002	17,035,500	14,914,000
61	Greater Victoria	4.50 -17.51	1983-2002	43,578,000	41,640,000
62	Sooke	4.50 -18.25	1983-2002	16,654,800	17,507,600
63	Saanich	4.50 -15.54	1983-2002	15,589,700	16,033,400
64	Gulf Islands	6.40 -15.38	1988-2002	4,428,000	4,174,000
65	Cowichan	4.50 -18.25	1983-2002	14,421,000	14,709,000
66	Lake Cowichan	4.75 -13.30	1983-2002	3,061,000	2,928,000
68	Nanaimo	4.50 -15.54	1983-2003	34,828,000	32,969,000
69	Qualicum	4.50 -18.25	1983-2003	16,923,000	10,585,000
70	Alberni	4.50 -16.10	1983-2003	10,704,800	11,355,200
71	Courtenay	4.50 -18.25	1983-2002	13,110,400	11,672,100
72	Campbell River	4.50 -16.10	1983-2002	19,403,000	15,624,000
75	Mission	6.25 -17.51	1987-2002	11,573,200	9,619,200
76	Aggasiz-Harrison	5.25 -16.10	1983-2002	1,585,000	1,140,000
77	Summerland	6.25 -18.25	1987-2002	3,053,000	3,154,000
80	Kitimat	5.875-18.25	1987-2002	6,978,000	6,711,000
81	Fort Nelson	4.75 -17.51	1983-2002	6,811,000	5,506,000
84	Vancouver Island West	5.127-18.25	1987-2003	3,971,000	4,461,000
85	Vancouver Island North	4.50 -18.25	1983-2003	16,602,000	13,585,000

SCHEDULE 1
(continued)

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1983

No.	School District	Interest Rates %	Dates of Maturity	1983	1982
86	Creston-Kaslo	4.625-18.25	1983-2003	$ 11,509,000	$ 6,504,000
87	Stikene	5.875-17.00	1987-2003	5,716,000	2,801,000
88	Terrace	4.50 -18.25	1983-2003	24,802,500	24,641,000
89	Shuswap	4.50 -18.25	1983-2002	16,404,200	15,777,400
92	Nisgha	10.20	1999	500,000	500,000
				$1,275,708,760	$1,198,362,760
Add:					
	U.S. Exchange			10,100,971	17,890,855
	Provision for recovery of exchange loss (note 7)			619,290	563,940
				$1,286,429,021	$1,216,817,555
Less:					
	Current portion of long-term loans receivable			3,834,750	3,825,750
	Instalments to sinking funds receivable within one year			35,071,681	32,989,987
	Exhibit A			$1,247,522,590	$1,180,001,818

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

THORNE RIDDELL
Chartered Accountants

AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the consolidated balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1982 and the consolidated statements of income, deficit, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

Victoria, Canada
January 21, 1983

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

(Incorporated under the laws of Canada)

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981
CURRENT ASSETS		
Cash	$ 49,282	$ 200,277
Accounts receivable	69,610	84,784
Inventories	65,685	47,185
Prepaid expenses	62,806	36,100
	247,383	368,346
FIXED ASSETS (note 2)		
Vessel, equipment and leasehold improvements	8,114,789	7,935,448
Less accumulated depreciation	2,475,064	2,000,179
	5,639,725	5,935,269
	$ 5,887,108	$ 6,303,615
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 264,266	$ 330,560
Vessel lease payable (note 3)	1,987,725	1,987,725
Demand debt and accrued interest payable (note 4)	3,334,699	2,742,896
	5,586,690	5,061,181
CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
CAPITAL STOCK		
5 Common shares (note 5)	5	5
CONTRIBUTED SURPLUS	7,900,330	7,900,330
DEFICIT	(7,599,917)	(6,657,901)
	300,418	1,242,434
	$ 5,887,108	$ 6,303,615

Commitments (note 6)

Approved by the Board

Director

Director

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 1982

	1982	1981
Revenue		
Passengers	$ 4,983,397	$ 4,925,078
On-board services	2,588,117	2,516,983
Vehicles	424,330	385,302
Other	100,798	108,184
	8,096,642	7,935,547
Operating expenses		
On-board services		
Cost of sales	832,159	776,938
Operating expenses	1,058,529	971,487
	1,890,688	1,748,425
Ship operating expenses		
Deck	475,270	438,490
Engine room	693,746	640,185
Ship general	591,961	504,780
Fuel	1,418,133	1,517,410
Refit	575,324	219,086
Seattle terminal	712,632	644,293
Victoria terminal	375,133	397,719
	6,732,887	6,110,388
Income before non-operating expenses	1,363,755	1,825,159
Administration	668,944	604,246
Selling	543,612	481,585
Commissions	159,167	143,016
	1,371,723	1,228,947
Income (loss) before interest and depreciation	(7,968)	596,312
Interest	459,163	397,984
Depreciation	474,885	462,380
	934,048	860,364
LOSS FOR THE YEAR	$ 942,016	$ 264,052

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF DEFICIT

YEAR ENDED DECEMBER 31, 1982

	1982	1981
DEFICIT AT BEGINNING OF YEAR	$ 6,657,901	$ 6,393,849
Loss for the year	942,016	264,052
DEFICIT AT END OF YEAR	$ 7,599,917	$ 6,657,901

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1982

	1982	1981
WORKING CAPITAL DERIVED FROM		
Operations		
Loss for the year	$	$ (264,052)
Depreciation which does not involve working capital		462,380
		198,328
Grant from shareholder		7,700,000
Proceeds from sale of fixed assets	5,000	
	5,000	7,898,328
WORKING CAPITAL APPLIED TO		
Operations		
Loss for the year	942,016	
Less depreciation	474,885	
	467,131	
Additions to fixed assets	184,341	5,417,142
	651,472	5,417,142
INCREASE (DECREASE) IN WORKING CAPITAL DEFICIENCY	646,472	(2,481,186)
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	4,692,835	7,174,021
WORKING CAPITAL DEFICIENCY AT END OF YEAR	$ 5,339,307	$ 4,692,835

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1982

1. ACCOUNTING POLICIES

(a) Principles of consolidation
The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, British Columbia Steamship Company Inc.

(b) Inventories
Inventories are valued at lower of cost and net realizable value.

(c) Fixed assets
Fixed assets are stated at cost less accumulated depreciation. The cost of 1981 major refurbishing of the vessel, "Princess Marguerite", was capitalized and is being depreciated on the straight-line basis over fifteen years. The original cost of the vessel had previously been depreciated to its 1979 scrap value. The leasehold improvements are depreciated on the straight-line basis over terms which range from five to ten years. Other fixed assets are depreciated on the diminishing balance method at the annual rates indicated in note 2.

(d) Refit
The company carries out an annual refit of the vessel in the off-season. These annual refit costs are an expense in the year incurred.

(e) Translation of foreign currency
(i) Current assets and current liabilities are translated into Canadian dollars at rates of exchange in effect at the year end.
(ii) Fixed assets are translated into Canadian dollars at average rates of exchange prevailing in the year in which assets were acquired.
(iii) Revenues and expenses are translated into Canadian dollars at the average rate of exchange for the year, with the exception of depreciation which reflects historic rates used for the related assets.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1982

2. FIXED ASSETS

		1982			1981
	Rate	Cost	Accumulated depreciation	Net	Net
Vessel - T.E.V. "Princess Marguerite"		$6,924,996	$1,776,405	$5,148,591	$5,379,337
Automotive equipment	30%	15,764	14,295	1,469	2,099
Furniture and fixtures on shore	20%	17,640	12,249	5,391	5,929
Radio equipment	25%	29,079	25,078	4,001	5,335
Vessel equipment	20%	483,452	326,148	157,304	156,970
Tools	100%	2,924	2,924		
Cutlery, china and linen	100%	16,004	16,004		
Leasehold improvements - Victoria		104,977	34,726	70,251	80,065
Leasehold improvements - Seattle		519,953	267,235	252,718	305,534
		$8,114,789	$2,475,064	$5,639,725	$5,935,269

The "Princess Marguerite" is shown as an asset of the company even though title rests with Her Majesty the Queen in Right of the Province of British Columbia.

3. VESSEL LEASE PAYABLE

$1,987,725 is payable to the British Columbia Ferry Corporation, a Crown Corporation, for the lease and other related costs of the motor vessel "Victoria Princess", used during the 1980 operating season.

4. DEMAND DEBT AND ACCRUED INTEREST PAYABLE

	1982	1981
Demand debt	$3,200,000	$2,600,000
Accrued interest	134,699	142,896
	$3,334,699	$2,742,896

The demand debt is payable to the shareholder, the Province of British Columbia.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1982

5. CAPITAL STOCK

The company is limited by its articles to issuing a maximum of 55,000 common shares.

6. COMMITMENTS

The company rents the terminal facilities in Seattle under a long term lease which expires in 1987, the annual rental for which is $104,285 U. S. funds. The rental expense under this lease in the current period is $126,951 Canadian funds.

The company rents the terminal facilities in Victoria under long term leases which expire in 1991 and 1994, the annual rental for which is $24,560.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

SCHEDULE OF ON-BOARD SERVICES

YEAR ENDED DECEMBER 31, 1982

	1982	1981
Catering services		
Revenue	$ 1,315,316	$ 1,322,279
Cost of sales	401,603	385,334
Operating expenses	659,322	613,775
Income	254,391	323,170
Lounges		
Revenue	446,461	414,156
Cost of sales	63,607	59,123
Operating expenses	245,388	189,165
Income	137,466	165,868
Newsstands		
Revenue	350,115	295,216
Cost of sales	200,240	163,435
Operating expenses	45,195	34,828
Income	104,680	96,953
Duty-free shop		
Revenue	328,199	318,783
Cost of sales	166,709	169,046
Operating expenses	52,571	52,173
Income	108,919	97,564
Dayrooms		
Revenue	148,026	166,549
Operating expenses	56,053	81,546
Income	91,973	85,003
TOTAL ON-BOARD SERVICES		
Revenue	2,588,117	2,516,983
Cost of sales	832,159	776,938
Operating expenses	1,058,529	971,487
Income	$ 697,429	$ 768,558

Auditors' Report

British Columbia Systems Corporation (Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)

The Honourable Hugh A. Curtis,
Minister of Finance,
Province of British Columbia:

We have examined the balance sheet of British Columbia Systems Corporation as at March 31, 1983 and the statements of income and retained earnings, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of depreciating certain computer equipment as explained in note 9 to the financial statements, on a basis consistent with that of the preceding year.

Victoria, Canada.
May 25, 1983.

Clarkson Gordon
Chartered Accountants

Balance Sheet March 31, 1983 (000's)

British Columbia Systems Corporation (Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)

Assets

	1983	1982
Current:		
Cash	**$ 1,985**	$ 546
Accounts receivable	**15,632**	14,042
Prepaid expenses	**625**	568
Total current assets	**18,242**	15,156
Funds held for new facility (note 3):		
Cash	**1,643**	2,338
Short-term investments	**7,559**	18,000
Interest receivable	**71**	
	9,273	20,338
Fixed, at cost:		
Land (note 3)	**6,847**	5,918
Building under construction (note 3)	**28,361**	5,825
Computer and ancilliary equipment (notes 4 and 9)	**19,123**	17,400
Furniture and fixtures	**2,308**	2,354
Leasehold improvements	**144**	3,295
	56,783	34,792
Less accumulated depreciation and amortization (notes 4 and 9)	**4,198**	8,079
Net fixed assets	**52,585**	26,713
Other:		
Deferred foreign exchange translation loss (note 7)	**70**	
	$80,170	$62,207

Approved by the Directors:

Director

Director

(see accompanying notes)

Liabilities

	1983	1982
Current:		
Bank loan		$ 8,902
Note payable (note 6)	**$ 2,687**	
Accounts payable and accrued charges	**9,293**	9,574
Deferred revenue	**1,507**	1,063
Accural for major conversion project		529
Net income for the year (note 8):		
Transferred to the Province of British Columbia		2,676
Subject to transfer to the Province of British Columbia	**20**	
Current portion of long-term debt (note 7):		
Lease capitalization	**2,029**	3,011
New facility	**579**	579
Total current liabilities	**16,115**	26,334
Other		
New facility accounts payable	**6,507**	2,651
Non-current deferred revenue	**32**	1,137
	6,539	3,788
Long-term debt (note 7):		
Lease capitalization	**8,132**	3,767
New facility	**39,384**	28,318
Note payable	**10,000**	
	57,516	32,085
	$80,170	$62,207

Balance Sheet March 31, 1983 (000's)

British Columbia Systems Corporation (Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)

Assets

	1983	1982
Current:		
Cash	$ 1,985	$ 546
Accounts receivable	15,632	14,042
Prepaid expenses	625	568
Total current assets	18,242	15,156
Funds held for new facility (note 3):		
Cash	1,643	2,338
Short-term investments	7,559	18,000
Interest receivable	71	
	9,273	20,338
Fixed, at cost:		
Land (note 3)	6,847	5,918
Building under construction (note 3)	28,361	5,825
Computer and ancilliary equipment (notes 4 and 9)	19,123	17,400
Furniture and fixtures	2,308	2,354
Leasehold improvements	144	3,295
	56,783	34,792
Less accumulated depreciation and amortization (notes 4 and 9)	4,198	8,079
Net fixed assets	52,585	26,713
Other:		
Deferred foreign exchange translation loss (note 7)	70	
	$80,170	$62,207

Approved by the Directors:

Director

Director

(see accompanying notes)

Liabilities

	1983	1982
Current:		
Bank loan		$ 8,902
Note payable (note 6)	**$ 2,687**	
Accounts payable and accrued charges	**9,293**	9,574
Deferred revenue	**1,507**	1,063
Accural for major conversion project		529
Net income for the year (note 8):		
Transferred to the Province of British Columbia		2,676
Subject to transfer to the Province of British Columbia	**20**	
Current portion of long-term debt (note 7):		
Lease capitalization	**2,029**	3,011
New facility	**579**	579
Total current liabilities	**16,115**	26,334
Other		
New facility accounts payable	**6,507**	2,651
Non-current deferred revenue	**32**	1,137
	6,539	3,788
Long-term debt (note 7):		
Lease capitalization	**8,132**	3,767
New facility	**39,384**	28,318
Note payable	**10,000**	
	57,516	32,085
	$80,170	$62,207

Statement of Income and Retained Earnings

British Columbia Systems Corporation (Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)

For the Year Ended March 31, 1983
(000's)

	1983	1982
Revenue:		
Processing	**$31,142**	$27,747
System design and programming	**19,050**	19,799
Equipment rental	**9,879**	7,484
Direct expenses recovered from clients	**4,334**	1,411
Interest and other income	**579**	1,487
Total revenue	**64,984**	57,928
Expenses:		
Employee	**22,716**	22,017
Equipment rental and maintenance	**19,503**	12,252
Services purchased for clients	**9,851**	11,011
Administrative and general	**8,151**	5,908
Depreciation and amortization (notes 4 and 9)	**3,636**	4,146
Interest on long-term debt	**1,107**	628
Provision for major conversion project		(710)
Total expenses	**64,964**	55,252
Net income for the year	**20**	2,676
Retained earnings, beginning of the year	NIL	NIL
Net income subject to transfer to the Province of British Columbia pursuant to Section 8(5) of the System Act (note 8)	**20**	2,676
Retained earnings, end of the year	**NIL**	NIL

(see accompanying notes)

Statement of Changes in Financial Position

British Columbia Systems Corporation (Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)

For the Year Ended March 31, 1983
(000's)

	1983	1982
Source of working capital:		
Operations -		
Net income for the year	$ 20	$ 2,676
Add items not affecting working capital:		
Depreciation and amortization	3,636	4,146
Deferred foreign exchange translation loss	18	
Total from operations	3,674	6,822
Drawdown of funds held for new facility less related amounts payable	14,921	
Increase in non-current deferred revenue		1,137
Additions to long-term debt (net of current portion)	29,715	34,168
Proceeds on disposition of equipment	2,340	331
Effect on working capital of discontinuance of capitalized leases	574	
Total source of working capital	51,224	42,458
Application of working capital:		
Reduction of non-current deferred revenue:	1,105	
Investment of funds held for new facility less related accounts payable		17,687
Additions to fixed assets	35,918	19,599
Long-term debt reductions	876	5,562
Certificate redemption		10,000
Net income subject to transfer to the general revenue of the Province of British Columbia (note 8)	20	2,676
Total application of working capital	37,919	55,524
Increase (decrease) in working capital	13,305	(13,066)
Working capital (deficiency), beginning of the year	(11,178)	1,888
Working capital (deficiency), end of the year	$ 2,127	$(11,178)

(see accompanying notes)

Notes to the Financial Statements March 31, 1983

British Columbia Systems Corporation (Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)

1. The Corporation

The British Columbia Systems Corporation is incorporatead as a Crown Corporation of the Province of British Columbia under the System Act R.S.B.C. 1979.

The purpose of the Corporation is to establish and implement such policies as it considers appropriate for the consolidation and rationalization of data processing services provided for government entities. To achieve this purpose, the Corporation:

a) provides data processing and related services required for governmental purposes;

b) recommends and implements data processing standards, practices, policies and technical guidelines to facilitate a progressive improvement of information systems required by government entities; and,

c) subject to approval of the Lieutenant-Governor in Council, sets rates for the use of data processing products and services provided to its users.

In 1983 the Corporation received 87% of its revenues from Provincial Government Ministries with the balance from other Government entities.

2. Significant accounting policies

As prescribed by Section 9(6) of the System Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

a) Fixed assets:

The Corporation leases most of its computer equipment. Certain of these leases, however, transfer the benefits and risks incident to ownership to the Corporation. In such cases, as more fully described in notes 4 and 7, the leases have been capitalized.

The costs of fixed assets are depreciated and amortized over their estimated useful lives as follows:

Computer mainframes	— over the terms of the leases (4 to 5 years) on an annuity basis
Other computer and ancillary equipment	— over periods ranging up to five years, on a straight-line basis
Furniture and fixtures	— over ten years, on a straight-line basis
Leasehold improvements	— over terms of leases, on a straight-line basis

b) Revenue recognition:

Revenue is recognized in the accounts as the services are performed.

c) Expense recognition:

All purchases with the exception of fixed assets and prepaids are expensed in the accounts as incurred.

d) Development costs:

Development costs are expensed in the accounts as incurred.

e) Income taxes:

The Corporation is exempt from Federal and Provincial income taxes.

f) Interest:

The interest on funds borrowed for the new facility (land and building) which is under construction is added to the cost of these assets and interest income from the related temporary investments is deducted from the costs thereof. This capitalization will cease upon completion of construction in May 1983. The interest on general borrowings for other uses is expensed in the period to which it relates.

g) Sinking funds:

Payments made to sinking funds with respect to retirement provisions of the sinking fund debentures will be carried until such time as the debentures are redeemed. Interest earned on the sinking funds is recorded as income.

h) Foreign currency translation:

Debt due in foreign currency is translated to Canadian dollars at the exchange rate prevailing at year end. Any gain or loss on translation is deferred and amortized over the remaining term of the debt, including the current year.

3. New facility

The Corporation's new facility, located at 4000 Seymour Place in the District of Saanich, is nearing completion at March 31, 1983 at an approximate total cost including land, design, construction and interest of $37,200,000.

Financing for the new facility has been arranged as detailed in note 7(b). Proceeds from the funds borrowed are held separately or are invested in short-term deposits to be drawn down against expenditures.

4. Capitalization of leases

Included in fixed assets is computer equipment recorded at a cost of $10,056,000 (1982 - $8,078,000) arising from the capitalization of certain leases. The related accumulated amortization amounts to $177,000 (1982 - $1,701,000).

5. Borrowing authority

Pursuant to section 8(6) of the System Act, the Corporation may be advanced or borrow up to $65,000,000. In computing that amount the aggregate net rentals payable by the Corporation under leases for personal property for a term exceeding one year shall be excluded.

6. Note payable

The Corporation arranged a $2,687,000 short-term loan with the Ministry of Finance through the issuance of a note payable Series SC-A at an interest rate of 9.65%. This financing was required for the purchase of certain computer ancillary equipment and is due for repayment on May 30, 1983.

7. Long-term debt

a) Lease capitalization:

The minimum annual contractual obligations with respect to capitalized leases are as follows:

1984	$ 3,042,000
1985	2,747,000
1986	2,746,000
1987	2,742,000
1988	1,734,000
	13,011,000
Less imputed annual interest at an average rate of 12% per annum	2,850,000
Capitalized lease obligations	10,161,000
Less current portion	2,029,000
Long-term portion	$ 8,132,000

b) New facility:

The Corporation, assisted by the Ministry of Finance in its capacity as Fiscal Agent, entered into the following arrangements to finance the new facility:

	Interest Rate	Maturity Date	Amount
Sinking fund debentures:			
Canada Pension Plan — Series 1	15.69%	2002	$14,007,000
Canada Pension Plan — Series 2	16.10%	2002	12,500,000
Private placement debt for U.S. $11,400,000, repayable in U.S. dollars (see below)	16.88%	1986	14,067,000
			40,574,000
Less sinking funds accumulated			611,000
			39,963,000
Less current portion			579,000
Long-term portion			39,384,000

The Corporation is required to establish sinking funds with the Ministry of Finance, in such amounts as shall be sufficient to retire the Canada Pension Plan debentures at maturity.

7. Long-term debt *(continued)*

The foreign exchange loss on translation of the U.S. dollar debt to Canadian dollars amounted to $88,000 (1982 - Nil) of which $18,000 (1982 - Nil) has been amortized in the current year.

Principal repayments required are as follows:

	Sinking fund payments	U.S. debt	Total
1984	$ 579,000		$ 579,000
1985	579,000		579,000
1986	579,000	$14,067,000	14,646,000
1987	579,000		579,000
1988	579,000		579,000
Thereafter	23,001,000		23,001,000
	$25,896,000	$14,067,000	$39,963,000

c) Note payable:

The Corporation entered into the following financing arrangements with Victoria and Grey Trust Company:

Note	Interest rate	Maturity date	Amount
BCSC-1	0.75% less than average bank prime; calculated quarterly	1987	$10,000,000

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on all long-term debt issued by the Corporation.

8. Net income

Pursuant to Section 8(5) of the System Act, amended May 13, 1982, the Lieutenant-Governor in Council may, each fiscal year, on the recommendation of the Minister of Finance, direct the transfer to the government of all or part of the net income for the current year or for previous years to the extent not previously so transferred.

9. Changes in accounting policies

During the year, the Corporation re-evaluated its policies for depreciation of computer and ancillary equipment. As a result, the changes detailed below were made. Since by statute, the Corporation had no retained earnings, the cumulative effects of these adjustments are reflected in the current year's results.

a) Computer mainframes

The method of depreciating computer mainframes was changed from the straight-line method to the annuity method. The effect of this change is to increase net income for the year by $30,000.

b) Other computer and ancillary equipment

Due to rapid changes in technology, the estimated useful lives of certain other computer and ancillary equipment were shortened to three years from five years. This change ensures that accumulated depreciation at March 31, 1983 for each item reflects its remaining useful life. The effect of the change is a reduction of net income for the year of $695,000, being $188,000 of additional depreciation for the current year and $507,000 of additional depreciation for prior years.

10. Commitments

The Corporation leases some of its premises and computer equipment for periods of up to five years.

The minimum annual contractual obligations of non-cancellable leases are as follows (excluding amounts relating to capitalized leases):

1984	—	$7,876,000
1985	—	$5,001,000
1986	—	$3,548,000
1987	—	$577,000
1988	—	$21,000

11. Pension and superannuation plans

Until the Corporation establishes a pension or superannuation plan, the Public Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is obliged to pay into the Public Service Superannuation Fund amounts equal to employees' contributions required under the Public Service Superannuation Act.

12. Comparative figures

Certain comparative figures have been reclassified to conform to the method of presentation adopted in 1983.

BRITISH COLUMBIA TRANSIT

THORNE RIDDELL
Chartered Accountants

AUDITORS' REPORT

To the Members of the Board of
British Columbia Transit

We have examined the balance sheet of British Columbia Transit as at March 31, 1983 and the statements of operating division revenue and expenditure, asset division revenue and expenditure and retained earnings (deficit), asset division contributed surplus and special purpose fund revenue and expenditure and fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the British Columbia Transit as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

Victoria, Canada
June 3, 1983

Offices throughout Canada. International Firm Klynveld Main Goerdeler

BRITISH COLUMBIA TRANSIT

BALANCE SHEET AS AT MARCH 31, 1983

OPERATING DIVISION

ASSETS	1983 ($000)	1982 ($000)
CURRENT ASSETS		
Accounts receivable		
Province of British Columbia	$ 744	$ 3,854
Municipalities	13,725	14,081
Sundry	301	184
Prepaid expenses	79	121
	14,849	18,240
FIXED ASSETS (note 3)	410	295
	15,259	18,535

LIABILITIES AND EQUITY	1983 ($000)	1982 ($000)
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 603	$ 818
Payable to contractors	13,113	14,451
Deferred revenue	1,064	29
Payable to asset division	194	2,952
	14,974	18,250
EQUITY		
Contributed surplus	285	285
	15,259	18,535

ASSET DIVISION

ASSETS	1983 ($000)	1982 ($000)
CURRENT ASSETS		
Cash and term deposits	12,565	105,094
Accrued interest and accounts receivable	664	872
Receivable from the operating division	194	2,952
Parts inventory	383	530
Prepaid expenses	170	145
	13,976	109,593
FIXED ASSETS		
Land, buildings and equipment (note 4)	197,827	157,244
Advanced light rapid transit (note 5)	158,719	39,851
Commuter rail	2,358	958
	358,904	198,053
	372,880	307,646
	$ 388,139	$ 326,181

LIABILITIES AND EQUITY	1983 ($000)	1982 ($000)
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	20,864	2,445
9.25% Note payable - Province of British Columbia	20,000	55,000
Current obligations under capital leases	1,239	258
	42,103	57,703
OBLIGATIONS UNDER CAPITAL LEASES (note 6)	34,402	8,501
LONG TERM DEBT (note 7)	92,304	55,000
EQUITY		
Contributed surplus	204,661	183,031
Retained earnings (deficit)	(590)	3,411
	204,071	186,442
	372,880	307,646
	$ 388,139	$ 326,181

SPECIAL PURPOSE FUND

	1983 ($000)	1982 ($000)
CASH AND TERM DEPOSITS	$ 229	$ 866
FUND BALANCE (note 11)	$ 229	$ 866

Approved by the Board

Director

Director

Commitments (note 8)

Contingent liability (note 9)

Unresolved matter (note 10)

BRITISH COLUMBIA TRANSIT

OPERATING DIVISION

STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 1983

	1983 ($000)	1982 ($000)
Revenue		
Contributions from the Province of British Columbia		
Transit	$ 76,584	$ 79,052
Research and demonstration projects and special services	22	80
Contributions from municipalities		
Transit	29,452	25,138
Research and demonstration projects	45	27
Transit operations	69,227	57,772
Interest earned	37	188
	175,367	162,257
Expenditures		
Transit operations		
Operating and maintenance	159,179	142,831
Vehicle lease fees	3,364	5,358
Property lease fees	2,271	4,364
Interest and financing charges	1,847	2,532
Municipal administration	2,976	1,762
Merchandising	1,239	1,289
Other	49	294
	170,925	158,430
Authority administration		
Salaries and employee benefits	2,676	2,127
Office operations	756	677
Professional fees	273	273
Travel	281	291
Marketing	125	133
Personnel	37	95
Directors' fees and expenses	62	52
Depreciation	69	46
Sundry	96	26
	4,375	3,720
Research and demonstration projects	67	107
	175,367	162,257
NET REVENUE	$ -	$ -

BRITISH COLUMBIA TRANSIT

ASSET DIVISION

STATEMENT OF REVENUE AND EXPENDITURE AND RETAINED EARNINGS (DEFICIT)

YEAR ENDED MARCH 31, 1983

	1983 ($000)	1982 ($000)
Revenue		
Vehicle lease fees	$ 3,365	$ 5,358
Other lease revenue	2,468	4,442
Financing charges - operating division	1,847	2,532
Interest earned	1,557	1,231
Other	11	18
	9,248	13,581
Expenditures		
Depreciation	6,369	5,755
Interest	1,847	2,603
Property taxes and other property expenses	1,794	1,697
Interest on obligations under capital leases	1,506	679
Property leases	709	631
Vehicle repairs	31	126
Financing fees	83	
Insurance	51	
Vehicle leases		28
Other	59	36
	12,449	11,555
Revenue (expenditure) before extraordinary item	(3,201)	2,026
Extraordinary item		
Parts inventory transferred to Metro Transit Operating Company	800	
NET REVENUE (EXPENDITURE) FOR THE YEAR	(4,001)	2,026
RETAINED EARNINGS AT BEGINNING OF YEAR	3,411	1,385
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	$ (590)	$ 3,411

BRITISH COLUMBIA TRANSIT

ASSET DIVISION

STATEMENT OF CONTRIBUTED SURPLUS

YEAR ENDED MARCH 31, 1983

	1983 ($000)	1982 ($000)
BALANCE AT BEGINNING OF YEAR	$ 183,031	$ 97,659
Appraised value of land improvements and buildings transferred from British Columbia Hydro & Power Authority	13,910	1,913
Appraised value of land, land improvements, buildings and equipment transferred from the Province of British Columbia		23,459
Grant from the Province of British Columbia, being equal to interest on the $55,000,000 loan payable to the Province	7,720	
Grant received from the Government of Canada with respect to the acquisition of the advanced light rapid transit project		60,000
BALANCE AT END OF YEAR	$ 204,661	$ 183,031

BRITISH COLUMBIA TRANSIT

SPECIAL PURPOSE FUND

STATEMENT OF REVENUE AND EXPENDITURE AND FUND BALANCE

YEAR ENDED MARCH 31, 1983

	1983 ($000)	1982 ($000)
Revenue		
Interest	$ 50	$ 225
Expenditures		
Consulting	29	743
Recruitment	231	30
Computer	10	92
Office supplies		8
Legal		46
Other	17	17
	287	936
EXCESS OF EXPENDITURE OVER REVENUE	237	711
FUND BALANCE AT BEGINNING OF YEAR	866	1,577
	629	866
Funds repaid to the Province of British Columbia	400	
FUND BALANCE AT END OF YEAR	$ 229	$ 866

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1983

1. STATUS OF THE AUTHORITY

The Urban Transit Authority of British Columbia was created by the Province of British Columbia on June 29, 1978 under the Urban Transit Authority Act. The majority of the sections of the Act were brought into force by Proclamation on July 20, 1978. During 1982 the title of the Act and the name of the Authority were changed to the British Columbia Transit Act and British Columbia Transit respectively.

2. ACCOUNTING POLICIES

(a) Operating division
The operating division consists of those assets, liabilities, revenues and expenditures which relate to the provision of transit services and the administrative activities of the Authority, the deficits of which are fully cost-shareable between the participating municipalities and the Province of British Columbia in accordance with the provisions of the British Columbia Transit Act and the related regulations. The vehicle and property lease fees expensed in the operating division are those charged by the asset division for the lease of assets used in transit operations.

(b) Asset division
The asset division consists of those assets, liabilities, revenues and expenditures which relate to the revenue equipment and other physical assets owned by the Authority and leased to its contract operators for use in the provision of transit services.

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1983

2. ACCOUNTING POLICIES (continued)

(c) Fixed assets

Fixed assets have been recorded as follows:

(i) Fixed assets transferred from the Province of British Columbia, in fiscal year 1980, at appraised value. This appraisal for revenue vehicles was carried out by General Appraisal of Canada Limited as at June 30, 1979.

(ii) Revenue vehicles acquired from British Columbia Hydro & Power Authority pursuant to the Metro Transit Operating Company Act at appraised value. This appraisal was carried out by General Appraisal of Canada Limited as at March 1, 1980.

(iii) Seabuses, the South Shore and North Shore Seabus Terminals, acquired from the Province of British Columbia, at appraised value. The appraisal of the seabuses and the South Shore Seabus Terminal was carried out by General Appraisal of Canada Limited as at July 15, 1980. The appraisal of the North Shore Seabus Terminal land was carried out by General Appraisal of Canada Limited as at April 1, 1981 and of the buildings and improvements as at June 30, 1981.

(iv) Land, land improvements, buildings and equipment acquired from British Columbia Hydro & Power Authority pursuant to the Metro Transit Operating Company Act, at appraised value. The appraisals were carried out by General Appraisal of Canada Limited as at the following dates:

Transit Administration Centre - SW Marine Drive - June 9, 1980
North Shore Bus Garage - land - April 1, 1981
North Shore Bus Garage - buildings and improvements - June 30, 1981
Gilmore property - land - March 15, 1982
Gilmore property - buildings and improvements - May 15, 1982
Edmonds bus loop - land - April 1, 1982
Other land - April 1, 1980
Other buildings and land improvements - March 1, 1981

All appraisals are fair market value appraisals with the exception of that used for other buildings and improvements which are appraised at depreciated replacement cost.

(v) All costs related to the advanced light rapid transit (ALRT) and commuter rail projects have been capitalized including interest expense as indicated in note 2(d). Interest earned on funds received from the Federal and Provincial Governments has been credited to the ALRT project. No depreciation has been claimed on these projects.

(vi) All other fixed assets at cost, including capitalized interest as indicated in note 2(d).

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1983

2. ACCOUNTING POLICIES (continued)

(c) Fixed assets (continued)
Depreciation is provided on the straight-line basis using the following annual rates:

Furniture and equipment	10%
Leasehold improvements	20%
Revenue vehicles	
Diesel	5%
Appraised revenue vehicles	Remaining useful life
Vehicles under capital leases	Remaining lease term
Buildings	Remaining useful life
Land improvements	Remaining useful life
Equipment	Remaining useful life

(d) Capitalization of interest
The Authority follows the policy of capitalizing interest incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes. During the year, interest on long term debt of $13,808,000 and interest on obligations under capital leases of $930,000 was capitalized.

(e) Government assistance
Government assistance received with respect to the advanced light rapid transit project has been credited to contributed surplus and will be credited to the project upon completion of construction and commencement of revenue service. To March 31, 1983 the amounts of grants received from the Province of British Columbia and the Federal Government total $67,720,000.

3. FIXED ASSETS

	1983			1982
	Carrying value ($000)	Accumulated depreciation ($000)	Net ($000)	Net ($000)
Furniture and equipment	$ 402	$ 84	$ 318	$ 241
Leasehold improvements	141	49	92	54
	$ 543	$ 133	$ 410	$ 295

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1983

4. LAND, BUILDINGS AND EQUIPMENT

	1983			1982
	Carrying value ($000)	Accumulated depreciation ($000)	Net ($000)	Net ($000)
Land	$ 46,314	$	$ 46,314	$ 36,567
Land improvements	4,653	413	4,240	4,010
Buildings	50,567	3,248	47,319	42,990
Revenue vehicles	74,476	11,741	62,735	44,202
Revenue vehicles under capital leases	36,609	1,235	35,374	8,536
Equipment	520	101	419	370
Projects in progress	1,426		1,426	152
	214,565	16,738	197,827	136,827
Deposit on revenue vehicles				20,417
	$ 214,565	$ 16,738	$ 197,827	$ 157,244

5. ADVANCED LIGHT RAPID TRANSIT

	1983 ($000)	1982 ($000)
Prime contract (Metro Canada Limited)		
Fixed price	$ 34,208	$ 24,549
Cost reimbursable	51,296	9,736
Construction	23,894	
Other	3,326	3,056
	112,724	37,341
Properties and right-of-ways	30,956	292
Project management and architectural design	13,674	2,270
	157,354	39,903
Net interest expense (income)	1,365	(52)
	$ 158,719	$ 39,851

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1983

6. OBLIGATIONS UNDER CAPITAL LEASES

The total obligation under capital leases is $35,641,000 of which $1,239,000 is the principal due within one year.

The obligations under capital leases which mature at various dates from 1993 to 2001, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of lease term. These rates range from 7 1/2% to 18%.

Total minimum lease payments for each of the next five years will be approximately $4,900,000 or a total of $24,500,000. Of these payments approximately $17,000,000 will constitute interest.

7. LONG TERM DEBT

	1983 ($000)	1982 ($000)
Prime less .75% loan payable, Province of British Columbia, interest to be waived as a grant from the Province, principal due on commencement of revenue service of the advanced light rapid transit system	$ 55,000	$ 55,000
Prime less .75% loan payable, interest payable monthly, principal due August 13, 1985	20,000	
15.54% Debenture, interest payable semi-annually, sinking fund installments of $378,127 payable annually, due September 10, 2002	17,304	
	$ 92,304	$ 55,000

The loans of $20,000,000 and $17,304,000 are secured by guarantee of the Province of British Columbia.

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1983

8. COMMITMENTS

Effective March 31, 1981 the Authority entered into an agreement with Metro Canada Limited for the design and construction of an advanced light rapid transit system for operation in the Greater Vancouver region. As at March 31, 1983 the approved estimate of the total contract price was approximately $534,500,000 and the total approved price of the project, including design, construction and land acquisition, was approximately $729,000,000, of which $157,354,000 has been incurred to March 31, 1983.

At March 31, 1983 there were a number of outstanding matters to be reflected in the estimated total project price including sales tax, scope changes and certain pending change orders. The amount of these items was being re-estimated at March 31, 1983.

At March 31, 1983 the Authority was committed to purchase 159 revenue vehicles for approximately $23,000,000.

9. CONTINGENT LIABILITY

During 1982 the Authority received $60,000,000 from the Government of Canada to be applied to the advanced light rapid transit project. The Authority is contingently liable for repayment of some or all of the funds in the event of non-compliance with certain provisions of an agreement dated February 26, 1982.

10. UNRESOLVED MATTER

Although required under the regulations to the British Columbia Transit Act, no lease fees have been charged by the asset division to the operating division for vehicles and properties acquired for nominal value from British Columbia Hydro and Power Authority and the Province of British Columbia. An amendment to the regulations is anticipated, retroactive to April 1, 1982, eliminating the obligation of the Authority to charge these lease fees. The amount of lease fees not charged is approximately $5,500,000 which, if charged, would have been cost-shared between the Province of British Columbia and the participating municipalities.

11. SPECIAL PURPOSE FUND

On March 31, 1980 the Authority received $2,050,000 from the Province of British Columbia for the purpose of funding the start-up costs of the Metro Transit Operating Company. The portion of these funds not expended for this purpose is repayable to the Province of British Columbia.

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Members of the Creston Valley Wildlife Management Authority, and

To the Minister of Environment
Province of British Columbia

I have examined the balance sheet of the Creston Valley Wildlife Management Authority Trust Fund as at 31 March 1983 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at 31 March 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 June 1983

EXHIBIT A

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

BALANCE SHEET

AS AT 31 MARCH 1983

	1983	1982
ASSETS		
Cash	$ 28,341	$ 26,031
Short-term investments	112,700	101,000
Amounts receivable	1	359
Inventory (at lower of cost and net realizable value)	7,514	4,614
	148,556	132,004
Fixed assets (note 2)	1	1
	$148,557	$132,005
LIABILITIES		
Refundable security deposits	$ 763	$ 6,804
SURPLUS (EXHIBIT B)	147,794	125,201
	$148,557	$132,005

The accompanying notes are an integral part of these financial statements.

Approved by the Management Authority

D.J. Robinson - Member

A.J. Stoner - Member

EXHIBIT B

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1983

	1983	1982
REVENUE		
Grants		
Province of British Columbia	$ 75,000	$ 62,315
Government of Canada	75,000	75,000
	150,000	137,315
Operations		
Campground	13,976	13,623
West Meadows	6,611	10,013
Donations	1,910	1,590
Publications and other sales	6,168	3,609
Interest	17,916	26,362
Permits and sundry	8,890	37,792
	55,471	92,989
	205,471	230,304
EXPENDITURE		
Campground	15,186	11,062
West Meadows	10,183	1,528
Public services and information	42,188	34,972
Grazing	2,543	2,185
Habitat management	38,870	50,231
Administration and general	72,802	81,105
Office furniture and equipment	160	590
Equipment and machinery	53	-
Buildings	893	-
	182,878	181,673
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	22,593	48,631
SURPLUS - Beginning of year	125,201	76,570
SURPLUS - End of year (EXHIBIT A)	$147,794	$125,201

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1983

1. Trust Fund

These financial statements relate only to the Trust Fund of the Creston Valley Wildlife Management Authority in accordance with section 20 (3) of the Creston Valley Wildlife Act.

2. Significant accounting policy

Fixed assets

All expenditures on land, buildings, office furniture and equipment, machinery and equipment, and motor vehicles are charged to expenditure in the year they are incurred.

DISCOVERY FOUNDATION

PEAT
MARWICK

Peat, Marwick, Mitchell & Co.
Suite 2100
One Bentall Centre
505 Burrard Street
Vancouver, British Columbia V7X 1M1
(604) 685-8221

AUDITORS' REPORT

To the Trustees of Discovery Foundation

We have examined the consolidated balance sheet of Discovery Foundation as at March 31, 1983 and the consolidated statements of financial activities and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, the accompanying consolidated financial statements present fairly the financial position of Discovery Foundation as at March 31, 1983 and the results of its financial activities and the changes in financial position for the year then ended in accordance with generally accepted accounting principles for non-profit organizations which, after giving retroactive effect to the change in presentation of provincial government grants, as explained in Note 2(b), have been consistently applied during the year subsequent to the change made as of April 1, 1981 in the method of recording start-up costs.

Peat, Marwick, Mitchell & Co.

Vancouver, British Columbia, Canada
May 13, 1983

Chartered Accountants

DISCOVERY FOUNDATION

Consolidated Balance Sheet

March 31, 1983

(With comparative figures for 1982)

	1983	1982 (Restated Note 2)
Assets		
Term deposits (Note 5(c))	$ 1,600,000	1,180,000
Accrued interest receivable	-	12,092
Accounts receivable and refundable deposit	164,709	101,302
Prepaid rent (Notes 3 and 5)	4,032,075	-
Prepaid expenses	5,778	17,606
Total current assets	5,802,562	1,311,000
Investment in research parks, at cost:		
Willingdon	5,498,096	15,512,639
Simon Fraser University	3,014,564	2,358,648
University of British Columbia	183,707	80,608
	8,696,367	17,951,895
Other assets, at cost less accumulated depreciation and amortization:		
Furniture and fixtures	33,228	27,299
Leasehold improvements	40,901	39,470
Leasehold improvements for tenants	159,612	-
	233,741	66,769
Accumulated depreciation and amortization	68,797	31,124
Net other assets	164,944	35,645
	14,663,873	19,298,540
Liabilities and Accumulated Excess of Revenue over Expenditure		
Cheques outstanding in excess of funds on deposit	$ 32,621	111,825
Accounts payable	461,618	358,480
Holdbacks payable	234,953	1,454,232
Rent received in advance	69,970	50,361
Total current liabilities	799,162	1,974,898
Accumulated excess of revenue over expenditures, per accompanying statement	13,864,711	17,323,642
Contingency and commitments (Note 5).		
	$ 14,663,873	19,298,540

See accompanying notes to consolidated financial statements.

Approved by the Board of Trustees:

Trustee Trustee

DISCOVERY FOUNDATION

Consolidated Statement of Financial Activities

Year ended March 31, 1983

(With comparative figures for 1982)

	1983	1982 (Restated Note 2)
Revenue:		
Interest income	$ 222,715	1,205,451
Provincial government grant	1,000,000	2,000,000
Lease option income	196,374	295,000
	1,419,089	3,500,451
Expenditures:		
Advertising and promotion	91,256	93,938
Consulting and architectural fees	173,597	66,480
Capital taxes	33,645	8,801
Depreciation	37,673	20,187
Innovation office	30,434	-
Insurance and miscellaneous	4,340	10,117
Office and general	73,472	35,113
Professional fees	74,986	62,238
Proposal and project start-up costs	54,720	-
Rent	88,719	47,597
Salaries and benefits	276,136	242,829
Travel and public relations	30,344	25,605
Net cost of subsidizing rents for high technology companies in the start-up phase (Schedule)	686,025	(62,646)
	1,655,347	550,259
Excess (deficit) of revenue over expenditure before undernoted items	(236,258)	2,950,192
Write down of prepaid rent arising from rent subsidy policy (Note 4)	(2,340,800)	-
Loss on sale of Multi-Tenant Facility at Willingdon (Note 4)	(881,873)	-
Excess (deficit) of revenue over expenditure	(3,458,931)	2,950,192
Accumulated excess of revenue over expenditure, beginning of year	17,323,642	14,373,450
Accumulated excess of revenue over expenditure, end of year	$ 13,864,711	17,323,642

See accompanying notes to consolidated financial statements.

DISCOVERY FOUNDATION

Consolidated Statement of Changes in Financial Position

Year ended March 31, 1983

(With comparative figures for 1982)

	1983	1982 (Restated Note 2)
Funds provided by:		
Excess of revenue over expenditure	$ -	2,970,379
Accounts payable and rent received in advance	125,012	50,361
Interest receivable and other, net	14,160	133,668
Proceeds on sale of Multi-Tenant Facility at Willingdon	11,468,337	-
Total funds provided	11,607,509	3,154,408
Funds applied to:		
Excess of expenditure over revenue	198,585	-
Prepaid rent, net	4,032,075	-
Investment in research parks, net of holdbacks	6,654,762	11,639,986
Purchase of leasehold improvements for tenants	159,612	-
Accounts receiable, accounts payable and other, net	63,271	365,376
Total funds applied	11,108,305	12,005,362
Increase (decrease) in cash for year	499,204	(8,850,954)
Cash and term deposits, beginning of year	1,068,175	9,919,129
Cash and term deposits, end of year	$ 1,567,379	1,068,175

See accompanying notes to consolidated financial statements.

DISCOVERY FOUNDATION

Notes to Consolidated Financial Statements

March 31, 1983

1. Significant accounting policies:
   - (a) Basis of consolidation:
     The consolidated financial statements contain the financial statements of Discovery Foundation and its wholly-owned subsidiary, Discovery Parks Incorporated.
   - (b) Incorporation:
     The Foundation was incorporated on September 24, 1979 under the provisions of the Societies Act of the Province of British Columbia. The subsidiary is incorporated under the provisions of the Company Act of the Province of British Columbia and is involved in the development of research parks.
   - (c) Charitable organization:
     The Foundation is a charitable organization for income tax purposes and is, therefore, not taxable. The subsidiary is a taxable entity.
   - (d) Investment in research parks:
     Investment in research parks is carried at cost. Included in cost are all direct costs relating to these properties, as well as certain indirect costs including property taxes.
   - (e) Depreciation and amortization:
     The costs of furniture and fixtures are depreciated over their estimated useful life using the declining balance method at a rate of 20% from month of purchase. Leasehold improvements are amortized using the straight-line method over the term of the lease.

2. Change in presentation and prior period adjustment:
   - (a) Deferred start-up costs:
     During the year the subsidiary retroactively changed its accounting policy related to start-up costs. Formerly all start-up costs were deferred. The company has determined that it is more appropriate to expense such costs in the year incurred and, accordingly, the consolidated financial activities for the year ended March 31, 1982 was decreased by $23,099 and the opening excess of revenue over expenditure was decreased by $800,533.
   - (b) Change in presentation:
     During the year the Foundation has reclassified the aggregate of the amounts previously classified as "Contributed principal funds from the Province of British Columbia" and "Accumulated net income" into the "Accumulated excess of revenue over expenditure". Accordingly, grants from the Province of British Columbia are included in revenue in the year of receipt.

DISCOVERY FOUNDATION

Notes to Consolidated Financial Statements, continued

March 31, 1983

3. Prepaid rent:

   Prepaid rent consists of rent for the lease back of the Multi-Tenant Facility for a five year term received as part of the proceeds of the sale at May 31, 1982 (see Note 5). As at March 31, rent for the months of June to March inclusive of $608,760 was charged to expenditure for the year. The balance of prepaid rent, $4,032,075, will be expensed over the next five years.

4. Other items:
   (a) Loss on sale of Multi-Tenant Facility at Willingdon:
   On May 31 the Multi-Tenant Facility at Willingdon was sold with a lease back for a period of five years. The total cost of the building was $14,691,011. The sale price, net of selling costs, was $13,809,138 resulting in a loss of $881,873.
   (b) Write down of prepaid rent arising from rent subsidy policy:
   Prepaid rent of $6,981,635 was received as part of the consideration on the sale of the Multi-Tenant Facility at Willingdon. In anticipation of subsidizing rents for high technology companies in the start-up phase, the prepaid rent was written down by $2,340,800 to its estimated net realizable value.

5. Contingency and commitments:
   (a) The subsidiary has issued letters of credit totalling $842,100 to the Corporation of the District of Burnaby as bonds for compliance with the municipal regulations pertaining to the construction of research parks in Burnaby, B.C. These letters of credit are guaranteed by Discovery Foundation.
   (b) The subsidiary leases two parcels of land for terms of 75 years each, one commencing in 1981 and the other in 1982. The leases require minimum rental payments in the first ten years of $2,500 per hectare (estimated 1984 rental is $10,000), and thereafter a rental based on the fair market value for rental of such land.

EXPO '86 CORPORATION

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Board of Directors of Expo '86 Corporation

To the Minister of Tourism
Province of British Columbia

I have examined the statement of financial position of Expo '86 Corporation as at 31 March 1983 and the statements of deferred operating costs and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The Corporation has failed to comply with certain statutory requirements of the Expo 86 Corporation Act as described in Note 1 to the financial statements.

Erma Morrison
Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
13 July 1983

EXPO 86 CORPORATION
STATEMENT OF FINANCIAL POSITION
MARCH 31, 1983

ASSETS	1983	1982
Cash and Term Deposits	$ 2,300	$722,290
Accounts Receivable and Advances	25,975	43,311
Prepaid Rent	110,307	-
Furniture, Equipment and Leasehold Improvements (Note 3)	358,362	89,510
Site Costs		
Installations	2,373,379	-
Properties	241,665	-
	2,615,044	-
Deferred Operating Costs (Note 2.b)	5,506,278	(384,449)
	$8,618,266	$470,662

LIABILITIES		
Bank Overdraft (Note 7)	$6,035,769	$151,713
Accounts Payable and Accrued Liabilities	2,582,497	318,949
	$8,618,266	$470,662

The accompanying Notes are an integral part of these Financial Statements.

Approved by the Board.

Director

Director

EXPO 86 CORPORATION
STATEMENT OF DEFERRED OPERATING COSTS
FOR THE YEAR ENDED MARCH 31, 1983

	YEAR ENDED	CUMULATIVE TOTALS	
	MARCH 31, 1983	MARCH 31, 1982	MARCH 31, 1983
Operating Costs:			
Salaries and Wages	$1,161,312	$ 474,109	$1,635,421
Benefits	126,135	49,397	175,532
Travel and Business	355,844	232,176	588,020
Insurance	15,262	4,399	19,661
Professional Services	2,082,015	1,129,682	3,211,697
Office Expenses	284,920	87,850	372,770
Promotion	1,069,140	376,951	1,446,091
Advertising	6,701	2,291	8,992
Outside Services	110,681	25,853	136,534
Rentals	397,621	178,146	575,767
Utilities	59,798	40,078	99,876
Depreciation	22,855	13,541	36,396
Interest	219,377	-	219,377
Total Operating Costs	5,911,661	2,614,473	8,526,134
Revenues (Note 5)	20,934	2,998,922	3,019,856
Deferred Operating Costs	$5,890,727	$ (384,449)	$5,506,278

EXPO 86 CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Uses of Cash		
Total Operating Costs	$5,911,661	$2,316,750
Less Item not involving Cash		
Depreciation and Amortization	22,855	13,099
	5,888,806	2,303,651
Additions to:		
Furniture, Equipment and Leasehold Improvements	291,707	72,900
Installations	2,373,379	-
Properties	241,665	-
	8,795,557	2,376,551
Sources of Cash		
Revenues	20,934	2,605,227
Net Change in Non-Cash Working Capital Items	2,170,577	176,242
	2,191,511	2,781,469
(Decrease) Increase in Cash and Term Deposits for the Year	(6,604,046)	404,918
Balance at Beginning of Year	570,577	165,659
Balance at End of Year	$(6,033,469)	$ 570,577

Detail of Balance at End of Year:		
Cash and Term Deposits	$ 2,300	$ 722,290
Bank Overdraft	(6,035,769)	(151,713)
	$(6,033,469)	$ 570,577

EXPO 86 CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

1. The Corporation - statutory requirements

Expo 86 Corporation (formerly Transpo 86 Corporation) is a non-profit agent of the Crown incorporated under Statutes of British Columbia 1980 Chapter 59 as amended, for the sole purpose of organizing and operating the 1986 World Exposition.

Section 7 of the Expo 86 Corporation Act requires the appointment of a president of the Corporation by the government of British Columbia. An appointment was not made under this section prior to March 31, 1983.

Section 5(2) provides authority for the Board of Directors to delegate its powers and duties to an employee of the Corporation. The Board of Directors contracted through a third party for the services of one of its employees to act in the capacity of general manager of the Corporation and delegated certain powers and duties to this person.

2. Significant Accounting Policies

As the Corporation has been incorporated for a single purpose, it's financial results can best be evaluated in the context of the period from its inception to the closure of the Exposition. The financial statement presentation is designed to provide such information following generally accepted accounting principles. Significant accounting policies adopted are as follows:

a. Site Costs

Installations constructed on site are recorded at cost. Property costs are recorded at the cost to the Corporation of obtaining the rights to use of the property. Purchased properties are recorded at cost. Leased properties are recorded at the sum of the payments required under the lease as payments are due.

Site costs are not depreciated and will be charged to operations in the fiscal year ended March 31, 1987.

EXPO 86 CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

2. b. Deferred Operating Costs

Non-capital costs incurred in planning and organizing the Exposition are deferred, net of revenue recognized, and will be charged to operations in the fiscal year ended March 31, 1987. As of March 31, 1982 revenues exceeded such costs by $384,449, and were described in the 1982 financial statements as "Excess of Revenue over Expenditure".

c. Revenue

i) Government grants are recognized as revenue when received.

ii) Revenue from sale of tickets to the Exposition and certain other rights will be recorded as deferred revenue, and will be recognized in the statement of Deferred Operating Costs when the Corporation discharges its obligation.

d. Fixed Assets

Fixed Assets, comprised of furniture, equipment and leasehold improvements are recorded at cost. Furniture and equipment are depreciated on a straight line basis to the year ended March 31, 1987.

Leasehold improvements are amortized on a straight line basis over the term of the lease.

e. Non-Monetary Transactions

Donations of goods and services received by the Corporation will be recorded at fair market value.

EXPO 86 CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

3. Furniture, Equipment and Leasehold Improvements

	1983			1982
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Furniture and Equipment	$156,281	$ 33,949	$122,332	$ 89,510
Leasehold Improvements	238,477	2,447	236,030	-
Total	$394,758	$ 36,396	$358,362	$ 89,510

4. Contingent Liability

A claim for damages for wrongful termination of employment has been made against the Corporation. The claim, dated March 29, 1983, requests damages of $450,000. No provision has been made in the accounts as the Corporation is disputing this claim, the outcome of which is unknown.

5. Revenues

	Year Ended	Cumulative Totals	
	March 31, 1983	March 31, 1982	March 31, 1983
Grants from:			
Province of B.C.	$ -	$2,893,695	$2,893,695
Federal Agencies	-	17,500	17,500
Other Income	20,934	87,727	108,661
	$20,934	$2,998,922	$3,019,856

6. Commitments

a. On March 24, 1983 the Corporation entered into a lease agreement with B.C. Hydro and Power Authority for the use of certain site property for an initial payment of $2,390,000 due April 1, 1983. Under the terms of this lease the Corporation has a further obligation to pay the costs of relocating the occupants presently on this property.

EXPO 86 CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

6. b. The Corporation has entered into Lease agreements for office space which provide for minimum base rentals of $1,957,374 over the term of the leases.

c. The Corporation has also acquired rights to the use of certain site property under other leases. Payments for these rights will be based upon market values at the date when the Corporation occupies the property.

7. Subsequent Events

a. Subsequent to March 31, 1983 the Corporation has:

i. Issued the following notes which are guaranteed by the Province of British Columbia:

Issue Date	Maturity Date	Interest Rate	Amount
April 5, 1983	October 5, 1983	9.9 %	$7,500,000
May 6, 1983	November 2, 1983	9.4 %	1,800,000
May 20, 1983	August 18, 1983	9.35%	1,600,000
			$10,900,000

The proceeds of the issues were applied in part to repayment of the bank overdrafts outstanding at March 31, 1983.

ii. Acquired the rights to the major portion of the exposition site pursuant to a lease agreement with B.C. Place Limited dated June 3, 1983. Under this agreement, the Corporation is committed to the payment of approximately $8,500,000 for foreshore improvement to be installed by B.C. Place Limited. This agreement also provides for the sharing of certain costs for site installations, pending approval of design by both parties and the Province of British Columbia.

iii. Entered into an agreement with B.C. Place Limited for the early possession of certain site property for a consideration of approximately $10,000,000.

8. Comparative Figures

The figures for 1982 have been reclassified where appropriate to conform with the method of presentation adopted in 1983.

HOUSING CORPORATION OF BRITISH COLUMBIA

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

The Lieutenant-Governor in Council
Province of British Columbia

We have examined the consolidated balance sheet of Housing Corporation of British Columbia as at October 31, 1982 and the consolidated statements of earnings and retained earnings and source and use of cash for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at October 31, 1982 and the results of its operations and the source and use of its cash for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
November 12, 1982,
except note 3 which
is as of June 3, 1983

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED BALANCE SHEET AS AT OCTOBER 31, 1982

ASSETS

	1982	1981
	(thousand dollars)	
CASH AND BANK TERM DEPOSITS	2,463	4,931
CASH HELD IN TRUST	55	
ACCRUED INTEREST RECEIVABLE	86	83
LAND HELD FOR RESALE	61	61
MORTGAGES RECEIVABLE (note 3)	1,654	1,711
	4,319	6,786

LIABILITIES

	1982	1981
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	22	17
LIABILITY FOR FUNDS HELD IN TRUST	55	
PAYABLE TO THE PROVINCE OF BRITISH COLUMBIA	78	58
DEFERRED REVENUE	88	102
	243	177

SHAREHOLDER'S EQUITY

	1982	1981
SHARE CAPITAL (note 5)	1,902	1,902
RETAINED EARNINGS	2,174	4,707
	4,076	6,609
	4,319	6,786

APPROVED BY THE DIRECTORS

Director

Director

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED OCTOBER 31, 1982

	1982	1981
	(thousand dollars)	
REVENUE		
Sales of undeveloped land		618
Interest - term deposits	383	641
- mortgages receivable	167	275
	550	1,534
EXPENSES		
Cost of sales		490
Administration expenses	83	88
Settlement costs		36
	83	614
NET EARNINGS FOR THE YEAR	467	920
RETAINED EARNINGS - BEGINNING OF YEAR	4,707	5,787
	5,174	6,707
DIVIDENDS	3,000	2,000
RETAINED EARNINGS - END OF YEAR	2,174	4,707

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF SOURCE AND USE OF CASH

FOR THE YEAR ENDED OCTOBER 31, 1982

	1982	1981
	(thousand dollars)	
SOURCE OF CASH		
From operations	467	920
Decrease in land held for resale		484
Decrease in receivables	70	
Decrease in receivable from Province of British Columbia		7
Decrease in mortgages receivable		3,595
Increase in payable to the Province of British Columbia	23	4
Increase in accounts payable and accrued liabilities	2	
Decrease in other assets		2
	562	5,012
USE OF CASH		
Increase in mortgages receivable	16	
Decrease in payable to the Province of British Columbia		3,000
Decrease in accounts payable and accrued liabilities		10
Increase in receivables		9
Decrease in deferred revenue	14	24
Dividends	3,000	2,000
	3,030	5,043
DECREASE IN CASH	(2,468)	(31)
BANK TERM DEPOSITS - BEGINNING OF YEAR	4,931	4,962
BANK TERM DEPOSITS - END OF YEAR	2,463	4,931

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1982

1. WINDING-UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978 issued by the Ministry of Municipal Affairs and Housing, Province of British Columbia, the operations of the Corporation are being wound up. A total of $12 million of dividends has been declared to date, of which $3 million was paid in the current fiscal year, $5 million in the fiscal year ended October 31, 1981 and $4 million in the fiscal year ended October 31, 1980.

2. SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements include the accounts of Housing Corporation of British Columbia and the wholly-owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd.

Land Held for Resale

These properties are reflected in the accounts at the lower of cost and net realizable value.

Carrying Charges and Overhead Expenses Capitalized

The cost of land includes:

- direct carrying costs (interest and property taxes) which are capitalized from the date of acquisition of the land;
- an appropriate portion of corporate overhead capitalized as acquisition and development costs.

Consideration for Sales

Where collectibility of the outstanding balance of a mortgage is in doubt and the appraised value of the security is less than the carrying value, the carrying value is written down to the appraised value.

3. MORTGAGES RECEIVABLE

As at October 31, 1982, the Corporation had commenced or was about to commence foreclosure action on mortgages totalling $947,945. The Corporation is of the opinion that the value of the properties relating to these mortgages is in excess of the amount owed and, accordingly, no provision has been made for these mortgages.

As at June 3, 1983, two mortgages totaling $776,149 remained in foreclosure.

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1982

4. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province of British Columbia and therefore the Corporation is not subject to federal or provincial income taxes.

5. SHARE CAPITAL

	1982	1981
	(thousand dollars)	
Authorized - 2,000,000 common shares of no par value		
Issued and fully paid - 1,355,084 shares	1,902	1,902

6. CONTINGENT LIABILITIES

(a) The Corporation is contingently liable for certain mortgages assumed by purchasers of housing units sold by the Corporation.

(b) The Corporation has been named as a defendant in a legal action which claims damages for alleged building deficiencies. In the opinion of counsel for the Corporation, the outcome and damages, if any, are not determinable.

INSURANCE CORPORATION OF BRITISH COLUMBIA

INSURANCE (MOTOR VEHICLE) ACT FUND

STATEMENT OF OPERATIONS

Year Ended December 31, 1982

	1982	1981
	(Thousands of dollars)	
Revenue		
Vehicle premiums written	$668,028	$591,841
Driver premiums written	29,013	20,509
	$697,041	$612,350
Vehicle premiums earned	$632,137	$543,922
Driver premiums earned	25,429	18,414
	657,566	562,336
Investment income	112,091	102,554
Total revenue	769,657	664,890
Claims Costs		
Claims incurred	608,599	552,605
Claims operations expense	62,050	37,395
	670,649	590,000
Expenses		
Administrative (Note 4)	54,997	35,992
Commissions	40,811	38,282
	95,808	74,274
Total claims and expenses	766,457	664,274
Income for the year	3,200	616
Unappropriated surplus — beginning of the year as restated (Note 4)	5,008	4,392
Unappropriated surplus — end of the year	$ 8,208	$ 5,008

INSURANCE CORPORATION OF BRITISH COLUMBIA

STATEMENT OF GENERAL OPERATIONS

Year Ended December 31, 1982

	1982	1981
	(Thousands of dollars)	
Revenue		
Gross premiums written	$35,089	$27,204
Net premiums written	$28,956	$23,036
Net premiums earned	$26,328	$23,544
Net Claims Costs	19,934	17,297
Expenses		
Administrative	5,531	3,814
Commissions	4,970	4,789
Premium taxes	846	725
	11,347	9,328
Total claims and expenses	31,281	26,625
Underwriting loss	4,953	3,081
Investment income	5,021	4,402
Income from General Insurance operations	68	1,321
Loss from other operations	44	44
Income for the year	24	1,277
Unappropriated retained earnings — beginning of year	1,870	1,793
Appropriation for Catastrophe reserve (Note 5)	(500)	(1,200)
Unappropriated retained earnings — end of year	$ 1,394	$ 1,870

BALANCE SHEET *As At December 31, 1982*

	1982	1981
	(Thousands of dollars)	
Assets		
Cash in hands of agents and banks	$ 1,324	$ 1,344
Investments (Note 6)	774,938	700,603
Finance Plan receivables	36,605	60,753
Other receivables	40,560	44,070
Deferred premium acquisition costs	14,328	12,512
Property and equipment (Note 7)	76,036	55,161
	$943,791	$874,443

Approved by the Board:

Director:

Director: J E Holmes.

INSURANCE CORPORATION OF BRITISH COLUMBIA

	1982	1981
	(Thousands of dollars)	
Liabilities		
Accounts payable and accrued charges	$ 27,730	$ 45,733
Motor Vehicle Department	4,501	7,771
Premiums in advance	9,334	13,271
Unearned premiums (Note 9)	238,676	195,698
Unpaid claims (Note 10)	642,848	594,492
	923,089	856,965
Due to the Insurance (Motor Vehicle) Act Fund representing unappropriated surplus (Note 4)	8,208	5,008
	931,297	861,973
Retained Earnings		
Catastrophe reserve (Note 5)	6,000	5,500
Rate Stabilization reserve (Note 5)	5,100	5,100
Unappropriated retained earnings	1,394	1,870
	12,494	12,470
	$943,791	$874,443

INSURANCE CORPORATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year Ended December 31, 1982

	1982	1981
	(Thousands of dollars)	
Resources provided:		
From Insurance (Motor Vehicle) Act Fund Operations (Note 11)	$ 7,911	$ 4,960
From General Operations (Note 11)	99	1,343
Increase in unearned premiums	42,978	49,457
Increase in unpaid claims	48,356	130,821
Decrease in Finance Plan receivables	24,148	—
Increase in fees payable to Motor Vehicle Department	—	3,428
Increase in premiums in advance	—	5,571
Sale of property and equipment	1,330	744
	124,822	196,324
Resources applied:		
Increase in Finance Plan receivables	—	54,009
Purchase of property and equipment	26,992	18,694
Decrease in fees payable to Motor Vehicle Department	3,270	—
Decrease in premiums in advance	3,936	—
Net increase in other assets and liabilities	16,309	10,581
	50,507	83,284
Increase in resources for year	74,315	113,040
Cash and investments — beginning of year	701,947	588,907
Cash and investments — end of year	$776,262	$701,947

NOTES TO FINANCIAL STATEMENTS *December* 31, 1982

1. STATUS OF THE CORPORATION

The Insurance Corporation of British Columbia (the Corporation) is a Crown corporation incorporated under the Insurance Corporation Act, R S B C Chapter 201 The Corporation has the power and capacity to act as an insurer and reinsurer in all classes of insurance and to operate and administer the Insurance (Motor Vehicle) Act Fund

The Insurance (Motor Vehicle) Act Fund is by legislation a separate entity for financial reporting purposes A statement showing the results of the operation of the Fund is included with the financial statements of the Corporation and the balance of the Fund, which represents its accumulated net operating position, is reflected in the balance sheet of the Corporation The Fund consists of the revenues and expenses attributable to the Insurance (Motor Vehicle) Act Fund operations All assets and liabilities are held by the Corporation

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Reporting

As prescribed by Section 2(4) of the Insurance Corporation Act, the financial statements of the Corporation are presented in accordance with generally accepted accounting principles

Investments

Investments are carried as follows

Short-term deposit receipts, call loans, and notes	– at cost or amortized cost plus accrued interest
Bonds	– at amortized cost plus accrued interest

Investment Income

Income on interest bearing securities is accrued on a daily basis Capital gains and losses on sales of securities are recognized as they occur Premiums or discounts on bond purchases are amortized over the term to maturity of the bond

Deferred Premium Acquisition Costs

Commissions, and General Insurance premium taxes, are expensed over the terms of the insurance contracts to which such costs relate

Premium Deficiencies

A premium deficiency can exist when anticipated future claims and expenses exceed unearned premiums Anticipated investment income is expected to exceed any potential premium deficiency in the General Insurance Division

Depreciation and Amortization

Depreciation is provided on a straight-line basis commencing in the month following that in which assets are placed in service at rates which will amortize the original cost over the useful life of each asset Leasehold improvements are amortized over the term of each lease plus the first renewal period where appropriate

Leases

Leases are classified as capital or operating leases A lease that transfers substantially all of the benefits and risks incident to the ownership of property is classified as a capital lease All other leases are accounted for as operating leases wherein rental payments are expensed as incurred The capitalized lease obligations reflect the present value of future rental payments discounted at the interest rate implicit in the lease The corresponding amount is capitalized as the cost of the assets and depreciated over the assets' estimated economic life (Note 8)

Unearned Premiums

The liability for unearned premiums is the portion of premiums that relates to the unexpired term of each vehicle policy, General Insurance contract, or driver's premium

Unpaid Claims

Unpaid Claims includes a provision for reported and unpaid claims, based on the claims settlement experience of the Corporation, current trends and a detailed review of claims files Also included is an estimate for unreported claims

Prior Year's Figures

Certain of the prior year's figures have been reclassified to conform with the current year's presentation

3. REINSURANCE

The Corporation follows the policy of underwriting and reinsuring certificates of insurance which, in the main, limit the liability of the Corporation to the maximum amount on any one loss of $200 000 for General Insurance contracts and $750,000 for Autoplan certificates In addition the Corporation has obtained reinsurance having an upper amount of $40,000,000 which limits the Corporation's liability to $1 962 500 in the event of a series of claims arising out of a single occurrence

4. PRIOR PERIOD ADJUSTMENT

During the year the cost sharing agreement with the Motor Vehicle Department which was to provide $3,000,000 for 1980 and 1981 activities was cancelled. Of this amount, $1,000,000 was applicable to 1981, and $2,000,000 applicable to 1980. In the 1981 comparative financial statements the $1,000,000 item is added back to Administrative costs, reducing the income for the year and the $2,000,000 item is charged against unappropriated surplus at December 31, 1980 reducing that amount to $4,392,000.

5. RESERVES

General Operations

The Corporation has appropriated from General Operations retained earnings an additional $500,000 to the Catastrophe Reserve. The appropriation increases this reserve to $6,000,000.

As is the practice in the industry, a Catastrophe Reserve is provided to absorb the possible impact of losses rising from catastrophic occurrences. Catastrophes such as earthquakes, storms or conflagrations occur at random and the losses arising could be substantial.

The Rate Stabilization Reserve is provided to lessen the potential impact on General Insurance premiums of significant variations in claims loss experience in future years. Amounts may be withdrawn from this reserve in loss years and, conversely, amounts may be added to the reserve in years with a surplus.

6. INVESTMENTS

		Dec. 31, 1982	Dec. 31, 1981
		(Thousands of dollars)	
Short-term Deposit Receipts, Call Loans and Notes (approximates market value)		$214,807	$456,028
Bonds (estimated market value)			
– Dec. 31, 1982	$550,967		
– Dec. 31, 1981	$170,550	560,131	244,575
		$774,938	$700,603

7. PROPERTY AND EQUIPMENT

	Cost	Accumulated Depreciation	Net Book Value at December 31, 1982	Net Book Value at December 31, 1981
		(Thousands of dollars)		
Land	$11,699	$ –	$11,699	$13,826
Land – Lonsdale Quay	2,504	–	2,504	2,502
Building – Lonsdale Quay (Under Construction)	30,100	–	30,100	13,642
Buildings	30,675	10,410	20,265	18,632
Furniture & Equipment	13,171	5,351	7,820	3,765
Computer Under Capital Lease	3,697	739	2,958	1,940
Leasehold Improvements	2,878	2,188	690	854
	$94,724	$18,688	$76,036	$55,161

Depreciation has been charged at the following rates – Buildings 5-10%, Furniture and equipment 10-50%, Computer under capital lease 40%. Leasehold improvements are amortized over the term of the lease plus one renewal period.

Depreciation expense for the year ended December 31, 1982 amounted to $4,786,000 (1981 – $4,410,000).

8. OBLIGATIONS UNDER CAPITAL LEASE

The following is a schedule of future minimum lease payments under capital lease:

Year Ended December 31	*(Thousands of dollars)*
1983	$1,970
1984	1,970
Total minimum lease payments	3,940
Less: Amounts representing insurance and maintenance	360
Amounts representing interest	515
Present value of the minimum lease payments	$3,065

Interest expensed in the year ended December 31, 1982 amounted to $489,177 (1981 – $315,558).

9. UNEARNED PREMIUMS

	Dec. 31, 1982	Dec. 31, 1981
	(Thousands of dollars)	
Insurance (Motor Vehicle) Act Fund	$225,244	$184,894
General Insurance	13,432	10,804
Total Unearned Premiums	$238,676	$195,698

10. UNPAID CLAIMS

	Dec. 31, 1982	Dec. 31, 1981
	(Thousands of dollars)	
Insurance (Motor Vehicle) Act Fund	$623,914	$577,500
General Insurance	18,934	16,992
Total Unpaid Claims	$642,848	$594,492

11. CASH FLOW FROM OPERATIONS

	Twelve Months Ended	
	Dec. 31, 1982	Dec. 31, 1981 *(Restated)*
	(Thousands of dollars)	
Insurance (Motor Vehicle) Act Fund		
Income for the year	$ 3,200	$ 616
Non-cash item		
Depreciation and amortization	4,711	4,344
Cash flow from operations	$ 7,911	$ 4,960
General Operations		
Income for the year	$ 24	$ 1,277
Non-cash item		
Depreciation and amortization	75	66
Cash flow from operations	$ 99	$ 1,343

12. LEASE COMMITMENTS

The Corporation is committed to make the following payments during the next five years on property and equipment leased for periods of more than one year.

	(Thousands of dollars)
1983	$12,190
1984	988
1985	594
1986	397
1987	58

13. CAPITAL COMMITMENTS

The Corporation is constructing a new head office building at Lonsdale Quay due for completion in 1983. The total cost of the land and building will be approximately $45 million of which $33 million has been spent up to December 31, 1982. The remaining $12 million will be spent in 1983.

14. PENSION PLAN

Certain employees participate in a contributory pension plan and are entitled to vested interests prior to retirement.

Employees contribute a specified percentage of salaries. The Corporation contributes to the Plan all amounts as actuarially determined, over and above employee contributions, to fund the benefits earned by employees under the Plan.

As of December 31, 1982 the Corporation has fully provided for all past service liabilities of the Pension Plan. Contributions by the Corporation for the year ended December 31, 1982 were $2,902,000 (1981 $1,383,000).

AUDITORS' REPORT

The Honourable James Hewitt
Minister of Consumer and
Corporate Affairs
Province of British Columbia

We have examined the balance sheet of the Insurance Corporation of British Columbia as at December 31, 1982 and the statements of general operations and changes in financial position of the Corporation and the statement of operations of the Insurance (Motor Vehicle) Act Fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly, included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1982, and the results of its operations and the changes in its financial position and the results of the operations of the Insurance (Motor Vehicle) Act Fund for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

CHARTERED ACCOUNTANTS
Vancouver, British Columbia
February 11, 1983

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Knowledge Network of the West Communications Authority, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the consolidated balance sheet of Knowledge Network of the West Communications Authority as at 31 March 1983 and the consolidated statements of revenue, expenditure and accumulated balance, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Authority as at 31 March 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
31 May 1983

EXHIBIT A

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED BALANCE SHEET

As at 31 March 1983

ASSETS

	1983	1982
Current assets		
Cash and term deposits	$1,866,541	$3,004,581
Accounts receivable	19,693	40,859
Accrued interest receivable	4,966	33,821
Prepaid expenses	-	14,540
	1,891,200	3,093,801
Advance to Knowledge-West Partnership	1,787,629	548,895
Fixed assets (Note 2)	1,298,735	996,177
	$4,977,564	$4,638,873

LIABILITIES AND ACCUMULATED BALANCE

	1983	1982
Current liabilities		
Accounts payable and accrued liabilities	$ 142,057	$ 627,619
Holdbacks payable	251,284	82,334
	393,341	709,953
Accumulated excess of revenue over expenditure (Exhibit B)	4,584,223	3,928,920
	$4,977,564	$4,638,873

Approved by the Board

Walter G. Hardwick.
Director

J. R. Fleming
Director

The five accompanying notes are an integral part of these financial statements

EXHIBIT B

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED BALANCE

For the year ended 31 March 1983

	1983	1982
Revenue		
Grants-Province of British Columbia	$2,952,920	$2,387,170
Interest	294,637	537,295
User fees	30,550	20,685
	3,278,107	2,945,150
Expenditure		
Administration	454,569	365,591
Deficit of partnership for the year	4	-
Learning systems	514,390	248,199
Network operations	950,573	818,573
Public Affairs	284,974	331,842
Research and development	52,669	-
Satellite	365,625	16,601
	2,622,804	1,780,806
Excess of revenue over expenditure	655,303	1,164,344
Accumulated balance, beginning of year	3,928,920	2,764,576
Accumulated balance, end of year	$4,584,223	$3,928,920

EXHIBIT C

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended 31 March 1983

	1983	1982
Funds derived from:		
Excess of revenue over expenditure	$ 655,303	$1,164,344
Charges not affecting current funds:		
Depreciation	409,599	227,365
Deficit of Partnership	4	-
	1,064,906	1,391,709
Working capital of subsidiary acquired and consolidated	-	1,966,000
Sale of fixed assets	-	1,397
	1,064,906	3,359,106
Funds applied to:		
Purchase of fixed assets	712,157	974,079
Advance to Knowledge-West Partnership	1,238,738	548,895
	1,950,895	1,522,974
Increase (decrease) in working capital	(885,989)	1,836,132
Working capital, beginning of year	2,383,848	547,716
Working capital, end of year	$1,497,859	$2,383,848

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 March 1983

NOTE 1 Significant accounting policies

a) Principles of consolidation

The accounts of the Authority are consolidated with those of its wholly-owned subsidiary Knowledge-West Communications Corporation. All inter-company transactions have been eliminated in these consolidated financial statements.

The investment by Knowledge-West Communications Corporation in a joint venture, Knowledge-West Partnership, has been accounted for in these financial statements on an equity basis.

b) Fixed assets and depreciation

The Authority records fixed assets at cost and depreciates them using the straight line method over their estimated useful life as follows:

Furniture and equipment	10% per annum
Earth stations	20% per annum
Leasehold improvements	20% per annum
Network equipment	20% per annum
Programs owned	20% per annum
Tapes	20% per annum
License agreements	Life of the respective lease

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 March 1983

NOTE 2 Fixed assets

	Cost	Accumulated Depreciation	1983 Net Book Value	1982 Net Book Value
Furniture and equipment	$ 125,486	$ 20,289	$ 105,197	$ 45,836
Earth stations	84,130	49,286	34,844	51,671
Leasehold improvements	202,357	71,464	130,893	117,001
Network equipment	959,795	333,486	626,309	497,319
Programs owned	44,252	26,423	17,829	26,680
Tapes	112,478	33,447	79,031	43,805
License agreements	449,092	144,460	304,632	213,865
	$1,977,590	$ 678,855	$1,298,735	$996,177

Note 3 Commitments

a) Commitments for the purchase of fixed assets amounted to $133,000 at 31 March 1983.

b) Commitments under a capital construction contract amounted to $175,000 at 31 March 1983 (1982-$1,300,000).

c) Under the agreement with Telesat for satellite charges a cheque for $78,100 was sent to them in March 1983 but was dated 1 April 1983.

Note 4 Contingent liabilities

a) The Authority is waiting for a decision to be made by Revenue Canada as to whether it is exempt from federal sales tax in accordance with Section 44 (2) of the Excise Tax Act. In the event of the Authority being held liable to pay federal sales tax, a liability of $90,000 would arise for equipment purchased in the year ended 31 March 1983.

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 March 1983

Note 4

b) A contingent liability exists for work carried out to complete a capital construction project. A contract has not yet been signed for this work. Management estimate the liability to be $180,000.

Note 5 Comparative figures

Certain 1982 figures have been restated in order to conform with financial statement presentation adopted in 1983.

LEGAL SERVICES SOCIETY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
Legal Services Society, and

To the Attorney-General,
Province of British Columbia

I have examined the balance sheet of the Legal Services Society as at 31 March 1983 and the statement of income and expenditures and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Society as at 31 March 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
31 May 1983

EXHIBIT A

LEGAL SERVICES SOCIETY

BALANCE SHEET

AS AT 31 MARCH 1983

ASSETS

	1983	1982
Cash and Term Deposits	$ 381,341	$1,436,819
Accounts Receivable	36,321	96,393
Due from the Province of British Columbia (Note 2)	1,938,744	1,099,301
Grants Recoverable	15,000	28,000
Prepaid Expenses	36,427	12,264
	$2,407,833	$2,672,777

LIABILITIES AND SURPLUS

	1983	1982
Accounts Payable - General	$ 139,729	$ 207,567
- Tariff (Note 2)	2,807,674	1,528,857
Professional Staff Benefit Plan	179,960	160,592
	3,127,363	1,897,016
Surplus (Deficit) (Exhibit B)	(719,530)	775,761
	$2,407,833	$2,672,777

The three accompanying notes are an integral part of these financial statements.

Approved by the Board:

	Tom Melnick
D.A. Silversides Chairman	T. Melnick Vice-Chairman

EXHIBIT B

LEGAL SERVICES SOCIETY

STATEMENT OF INCOME AND EXPENDITURES AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1983

INCOME	1983	1982
GRANTS		
Province of British Columbia	$15,769,136	$13,145,921
Law Foundation	2,760,004	1,808,492
	18,529,140	14,954,413
OTHER INCOME		
Interest	246,793	420,166
Legal Costs Recovered from Clients	45,921	50,980
Publications	15,277	19,344
Miscellaneous	578	13,769
	308,569	504,259
	18,837,709	15,458,672
EXPENDITURES		
Salaries and Benefits	4,171,066	3,461,333
Board Expenses	70,991	66,441
Computer	288,179	269,011
Office	455,810	457,892
Publications	102,173	109,341
Libraries	91,876	116,066
Rent	521,338	446,721
Travel	190,241	270,522
Miscellaneous	196,749	227,995
Grants	2,513,613	3,087,532
Tariffs	11,730,964	6,933,608
	20,333,000	15,446,462
EXCESS (DEFICIENCY) OF INCOME OVER EXPENDITURES FOR THE YEAR	(1,495,291)	12,210
SURPLUS AT BEGINNING OF YEAR	775,761	763,551
SURPLUS (DEFICIT) AT END OF YEAR (Exhibit A)	$ (719,530)	$ 775,761

LEGAL SERVICES SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 1983

1. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

(a) Property and equipment are recorded as operating expenditures at the time of acquisition.

(b) No accrual for employee vacation pay is provided.

(c) No provision is made for work-in-progress.

2. Comparative Figures

The 1982 Due from the Province of British Columbia and Accounts Payable-Tariffs, which were paid through the Ministry of the Attorney General, have been increased by $728,857. This amount had not been previously recognized on the balance sheet. Certain other 1982 figures have been restated in order to conform with the financial statement presentation adopted in 1983. These restatements have no effect on surplus.

3. Commitments

The Society has commitments under long-term leases for office premises as follows:

1984	$269,783
1985	173,882
1986	104,278
1987	66,253
1988	4,460
	$618,656

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

**Province of
British Columbia**

**Office of the
Auditor General
Province of British Columbia**

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the statement of financial position of the Medical Services Commission of British Columbia as at 31 March 1983 and the statement of operations and working capital deficiency for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
15 June 1983

EXHIBIT A

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

STATEMENT OF FINANCIAL POSITION

31 MARCH 1983

	1983	1982
ASSETS		
Cash	$ 316,716	$11,157,628
Accounts receivable	4,263,967	1,678,976
	$ 4,580,683	$12,836,604
LIABILITIES		
Accounts payable	$ 287,731	$ 416,224
Premiums received in advance	31,619,002	29,920,123
Estimated liability for unpresented and unprocessed benefit claims	92,800,000	96,100,000
	124,706,733	126,436,347
WORKING CAPITAL DEFICIENCY Exhibit B	120,126,050	113,599,743
	$ 4,580,683	$ 12,836,604

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Commission:

Dr. D.M. Bolton, Chairman

EXHIBIT B

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

STATEMENT OF OPERATIONS AND WORKING CAPITAL DEFICIENCY

FOR THE YEAR ENDED 31 MARCH 1983

	1983	1982
REVENUE		
Subscribers' premiums (Note 1)	$311,237,818	$235,866,891
Province of British Columbia premium assistance	60,830,066	44,448,376
	372,067,884	280,315,267
EXPENDITURE		
Benefits		
Medical care	707,991,363	597,778,355
Dental care (Note 2)	38,498,489	82,732,880
Additional benefits	44,791,468	34,868,280
	791,281,320	715,379,515
Administration		
Salaries and employee benefits	12,288,310	13,632,036
Data processing expenses	8,679,771	9,554,941
General office expenses	2,397,684	2,391,951
Occupancy expenses	1,174,095	1,288,963
	24,539,860	26,867,891
	815,821,180	742,247,406
EXCESS OF OPERATING EXPENDITURE OVER REVENUE	443,753,296	461,932,139
CONTRIBUTIONS		
Province of British Columbia	437,226,989	404,267,805
WORKING CAPITAL DEFICIENCY - for the year	6,526,307	57,664,334
WORKING CAPITAL DEFICIENCY - beginning of year	113,599,743	55,935,409
WORKING CAPITAL DEFICIENCY - end of year - Exhibit A	$120,126,050	$113,599,743

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1983

1. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

(i) Premiums from individual subscribers are included as revenue only when cash is received and the revenue is earned. Premiums from other sources are recognized as revenue on an accrual basis.

(ii) The cost of furniture and equipment is charged to administration expenses in the year of acquisition.

(iii) No accrual for holiday pay is provided for salaried employees.

2. Dental Care

Effective 1 September 1982, the Dental Care Plan of British Columbia suspended coverage for all beneficiaries except Human Resources clientele.

3. The Medical Services Commission directs and operates the Medical Services Plan of British Columbia and the Dental Care Plan of British Columbia

METRO TRANSIT OPERATING COMPANY

Touche Ross & Co.
Chartered Accountants

AUDITORS' REPORT

The Directors,
Metro Transit Operating Company.

We have examined the balance sheet of Metro Transit Operating Company as at March 31, 1983 and the statement of expenditures and recovery for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Company as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

Vancouver, B.C.,
May 25, 1983.

Chartered Accountants

TOUCHE ROSS 125 SERVING CANADA FOR 125 YEARS
700 1177 WEST HASTINGS STREET VANCOUVER BRITISH COLUMBIA V6E 2L2
TELEPHONE (604) 669 3343 – TELEX 04 51293

Touche Ross & Co.

METRO TRANSIT OPERATING COMPANY

(Created under a Special Act of the British Columbia Legislature)

BALANCE SHEET AS AT MARCH 31, 1983

	1983	1982
	$'000	$'000
		(Note 6)
ASSETS		
Current		
Cash	$ -	$ 130
Accounts receivable	79	155
Recovery from British Columbia Transit		
Operating expenditures	11,918	12,849
Other	6	775
Inventories	5,181	3,795
Prepaid expenses	2,096	2,281
	$19,280	$19,985
LIABILITIES		
Current		
Excess of cheques written over cash on deposit	$ 627	$ -
Accounts payable and accrued liabilities	15,280	17,204
EQUITY		
Contributed surplus (Note 4)	3,373	2,781
	$19,280	$19,985

Approved by the Directors

.............................Director

.............................Director

See accompanying notes to financial statements.

Touche Ross & Co

METRO TRANSIT OPERATING COMPANY

STATEMENT OF EXPENDITURES AND RECOVERY
FOR THE YEAR ENDED MARCH 31, 1983

	Greater Vancouver		Capital Region		Total Company	
	1983	1982	1983	1982	1983	1982
	$'000	$'000	$'000	$'000	$'000	$'000
		(Note 6)		(Note 6)		(Note 6)
Expenditures						
Operations						
Wages, salaries and benefits	$ 72,749	$ 65,217	$ 9,877	$ 8,628	$ 82,626	$ 73,845
Fuel and other petroleum products	9,584	8,622	1,698	1,560	11,282	10,182
Trolley electricity	1,767	1,606	-	-	1,767	1,606
Materials, services and other	3,331	3,540	306	334	3,637	3,874
	87,431	78,985	11,881	10,522	99,312	89,507
Maintenance						
Wages, salaries and benefits	16,450	14,279	2,079	1,844	18,529	16,123
Trolley overhead system	3,031	2,795	-	-	3,031	2,795
Materials, services and other	5,957	6,062	678	580	6,635	6,642
	25,438	23,136	2,757	2,424	28,195	25,560
Administration						
Wages, salaries and benefits	6,422	6,570	988	843	7,410	7,413
Materials, services and other	4,104	3,100	900	749	5,004	3,849
	10,526	9,670	1,888	1,592	12,414	11,262
Expenditures for the year	$123,395	$111,791	$ 16,526	$ 14,538	139,921	126,329
Recovery from British Columbia Transit						
Received					128,003	113,480
Receivable					11,918	12,849
					139,921	126,329
Net expenditures					$ -	$ -

See accompanying notes to financial statements.

Touche Ross & Co

METRO TRANSIT OPERATING COMPANY

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

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1. Status of the Company

The Metro Transit Operating Company was created by the Province of British Columbia on July 31, 1979 under the Metro Transit Operating Company Act. The Act was brought into force by Proclamation on January 18, 1980.

2. Operating mandate

The Company's mandate is to manage, operate and maintain public passenger transportation systems in designated areas within the Province, in accordance with annual operating agreements. Under this mandate, the Company took over the public passenger transportation systems and operations of the British Columbia Hydro and Power Authority (B.C. Hydro) in the metropolitan areas of Vancouver and Victoria on April 1, 1980. Effective the same date, the Company entered into major annual operating agreements governing the provision of transit services in these areas with the Urban Transit Authority of British Columbia, which has since September 1, 1982, been renamed British Columbia Transit (B.C. Transit), and the Greater Vancouver Regional District and the Capital Regional District. These initial agreements, which expired on March 31, 1981, have been renewed to March 31, 1984.

Pursuant to the provisions of its annual operating agreements, the Company is provided with the use of all major fixed assets, such as passenger carrying vehicles, land and buildings and tools and equipment, by B.C. Transit subject to lease fees chargeable by B.C. Transit to the Regional Districts. In addition, the Company acquired from B.C. Hydro certain assets, such as parts inventory, shop equipment, office furniture and equipment, service cars and trucks and computer software. The parts inventories have been recorded at their average cost.

The annual operating agreements also require that all operating revenues collected by the Company are remitted directly to B.C. Transit and that the Company's gross operating expenditures are in turn reimbursed by B.C. Transit with the deficit funding shared with the Regional Districts.

3. Summary of significant accounting policies

a. Generally accepted accounting policies

The Company's accounts are prepared in accordance with generally accepted accounting principles including the use of the accrual method of accounting for operating expenditures.

b. Inventories

All inventories are valued at the lower of cost and replacement value. Cost is determined using the average cost method.

TOUCHE ROSS 125

Metro Transit Operating Company
Notes to Financial Statements
March 31, 1983

3. Summary of significant accounting policies (Continued)

c. Property and equipment

As explained in Note 2, B.C. Transit finances and owns all major assets utilized by the Company with recovery chargeable to the Regional Districts. Purchases of individual items in excess of the amounts shown below are accounted for as capital expenditures by B.C. Transit and purchases less than these amounts are expensed by the Company in the year of acquisition.

Tools and shop equipment	$10,000
Furniture and office equipment	$ 3,000
Passenger facilities	$ 5,000

Maintenance and repairs expenditures are charged to operations in the year incurred.

d. Pension plans

The Company and its employees are subject to the Public Service Superannuation Act and current and past service costs are accrued and funded on a current basis. In addition, the Company by agreement accrues and funds on a current basis the increased costs resulting from pension indexing for retired B.C. Hydro public transportation employees.

4. Contributed surplus

The details of contributed surplus are as follows:

	$'000
Balance at beginning of year arising from assets granted to the Company on April 1, 1980 by B.C. Hydro (Note 2)	$2,781
Contributions of assets during the year from B.C. Transit	592
	$3,373

5. Pension plans

Current year's pension costs amounted to $5,431,639 (1982 - $4,772,940) and increased pension costs in respect of retired B.C. Hydro employees amounted to $812,949 (1982 - $406,435).

6. Comparative figures

The 1982 comparative figures have been reclassified where necessary to conform with current year's presentation.

OCEAN FALLS CORPORATION

THORNE RIDDELL
Chartered Accountants

AUDITORS' REPORT

The Lieutenant-Governor in Council

Province of British Columbia

We have examined the balance sheet of Ocean Falls Corporation as at December 31, 1982 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as described in note 1 applied consistently with that of the preceding year.

Thorne Riddell

Vancouver, Canada
April 18, 1983

Chartered Accountants

Offices throughout Canada. International Firm Klynveld Main Goerdeler

OCEAN FALLS CORPORATION
(Incorporated by Act of the Legislature of British Columbia)

BALANCE SHEET AS AT DECEMBER 31, 1982

ASSETS	1982	1981
CURRENT ASSETS		
Accounts receivable	$ 56,664	$ 500,672
Inventory	516,416	519,530
Prepaid expenses	14,843	17,176
Current portion of mortgages receivable	6,281	11,689
	594,204	1,049,067
FIXED ASSETS (note 2)	1,943,506	2,000,000
MORTGAGES RECEIVABLE, less current portion	156,662	245,226
LAND AND HOUSES HELD FOR RESALE	999,242	918,697
	$ 3,693,614	$ 4,212,990

LIABILITIES		
CURRENT LIABILITIES		
Bank indebtedness (note 3)	$36,338,816	$36,608,821
Demand loans (note 4)	1,150,000	500,000
Accounts payable and accrued liabilities	243,069	248,016
Interest on loans from Province of British Columbia	3,919,250	2,436,930
Accrued liabilities for costs of terminating operations	359,741	505,493
Current portion of mortgages payable	10,188	11,045
	42,021,064	40,310,305
LONG-TERM DEBT (note 5)	13,070,216	13,080,403
Total liabilities	55,091,280	53,390,708

CONTRIBUTED SURPLUS AND DEFICIT		
CONTRIBUTED SURPLUS		
Grant from the Province of British Columbia	789,952	789,952
DEFICIT	52,187,618	49,967,670
	(51,397,666)	(49,177,718)
	$ 3,693,614	$ 4,212,990

Approved by the Board

Director

Director

OCEAN FALLS CORPORATION

STATEMENT OF INCOME AND DEFICIT

YEAR ENDED DECEMBER 31, 1982

	1982	1981
Expenses		
General and administrative	$ 720,601	$ 1,149,390
Interest on long-term debt	1,461,080	1,539,501
Other interest	38,267	2,181,102
Adjustment to estimated costs of terminating operations	-	137,793
LOSS FOR THE YEAR	2,219,948	5,007,786
Deficit at beginning of year	49,967,670	44,959,884
DEFICIT AT END OF YEAR	$52,187,618	$49,967,670

OCEAN FALLS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1982

	1982	1981
WORKING CAPITAL DERIVED FROM		
Reduction of mortgages receivable	$ 88,564	$ 102,157
Proceeds on sale of fixed assets	55,100	-
	143,664	102,157
WORKING CAPITAL APPLIED TO		
Operations		
Loss for the year	2,219,948	5,007,786
Deduct items not involving working capital		
Loss on sale of fixed assets	9,837	-
Write-down of fixed assets to net realizable value	-	78,146
	2,210,111	4,929,640
Repurchase of land and houses held for resale	80,545	119,818
Additions to fixed assets	8,443	78,146
Reduction of mortgages payable	10,187	11,046
	2,309,286	5,138,650
INCREASE IN WORKING CAPITAL DEFICIENCY	2,165,622	5,036,493
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	39,261,238	34,224,745
WORKING CAPITAL DEFICIENCY AT END OF YEAR	$41,426,860	$39,261,238

OCEAN FALLS CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1982

1. ACCOUNTING POLICY
   In 1980, the Government of the Province of British Columbia shut down the Corporation's mill operations. Accordingly, these financial statements have been prepared on an estimated realizable basis. This basis of presentation reflects assets at estimated realizable values and provides for estimated costs of terminating operations.

2. FIXED ASSETS
   The fixed assets have been written down to their estimated net realizable value which at December 31, 1982 is $1,943,506.

3. BANK INDEBTEDNESS
   Bank indebtedness is non-interest bearing and due on demand and is secured by shareholder's non-interest bearing deposits.

4. DEMAND LOANS
   The demand loans from British Columbia Cellulose Company are partly secured by a debenture having a fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation, subsequent in priority to long-term debt charges.

5. LONG-TERM DEBT

	1982	1981
Province of British Columbia		
Interest at chartered bank prime rate compounded quarterly with no fixed terms of repayment	$ 5,044,453	$ 5,044,453
Interest at 8-1/4% compounded semi-annually and maturing October 1984	2,000,000	2,000,000
Interest at 9-1/10% compounded semi-annually and maturing September 1, 1985	2,000,000	2,000,000
Interest at 9-1/4% compounded semi-annually and maturing November 1, 1985	2,000,000	2,000,000
	11,044,453	11,044,453
British Columbia Cellulose Company		
No interest payable since December 31, 1979 and maturing June 30, 1985	2,000,000	2,000,000
Mortgages payable, less current portion	25,763	35,950
	$13,070,216	$13,080,403

5. LONG-TERM DEBT (continued)

The loan from the Province of British Columbia in the amount of $5,044,453 is secured by a debenture having a first fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation. Other loans from the Province of British Columbia are unsecured.

The loan from British Columbia Cellulose Company is secured by a debenture having a second fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation.

PACIFIC COACH LINES LIMITED

Price
Waterhouse
CHARTERED ACCOUNTANTS

Suite 720
880 Douglas Street
Victoria, British Columbia V8W 2B7
(604) 383-4191

July 22, 1983

AUDITORS' REPORT

To the Shareholder of
Pacific Coach Lines Limited:

We have examined the balance sheet of Pacific Coach Lines Limited as at March 31, 1983 and the statements of operations and retained earnings, changes in financial position and changes in capital replacement fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at March 31, 1983 and the results of its operations, the changes in its financial position and the changes in its capital replacement fund for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of calculation of the capital replacement fund as explained in Note 1 to the financial statements, on a basis consistent with that of the preceding year.

Price Waterhouse

Chartered Accountants

PACIFIC COACH LINES LIMITED

BALANCE SHEET

ASSETS

	March 31	
	1983	1982
Current assets:		
Cash	$ 552,828	$ 913,162
Term deposit receipts	2,647,427	2,103,744
Sundry deposits	136,671	141,782
Accounts receivable	193,181	162,099
Contract adjustment due from the Province of British Columbia (Note 3)	414,888	975,697
Materials and supplies, at the lower of cost and current replacement cost	798,737	811,139
Prepaid expenses and deferred charges	563,641	504,966
	5,307,373	5,612,589
Capital replacement fund (Note 1):		
Term deposit receipts	5,225,680	3,969,909
Accrued interest receivable	49,055	50,415
	5,274,735	4,020,324
Fixed assets (Note 2):		
Property and equipment	7,632,503	7,588,459
Less: Accumulated depreciation	3,079,527	2,315,022
	4,552,976	5,273,437
	$15,135,084	$14,906,350

APPROVED BY THE BOARD:

Director

Lorne Frizzell Director

PACIFIC COACH LINES LIMITED

BALANCE SHEET

LIABILITIES

	March 31 1983	March 31 1982
Current liabilities:		
Accounts payable and accrued liabilities (Note 6)	$ 4,395,128	$ 4,700,344
Deferred contract revenue	266,822	266,822
	4,661,950	4,967,166
Mortgages payable (Note 4)	250,100	280,515
	4,912,050	5,247,681
SHAREHOLDER'S EQUITY		
Share capital:		
Authorized-		
10,000 common shares of $1 par value		
Issued-		
2 common shares	2	2
Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979 (Notes 2 and 5)	2,104,185	2,686,886
Contributed surplus	2,491,366	2,491,366
Retained earnings	5,627,481	4,480,415
	10,223,034	9,658,669
Lease commitments (Note 7)		
Subsequent events (Note 9)		
	$15,135,084	$14,906,350

PACIFIC COACH LINES LIMITED

STATEMENT OF OPERATIONS AND RETAINED EARNINGS

	Year ended March 31	
	1983	1982
Revenue:		
Operating	$16,692,950	$16,457,527
Operating contract (Note 3)	7,816,792	9,907,991
Interest on short term deposits (Note 1)	424,565	-
	24,934,307	26,365,518
Operating expenses:		
Operating and maintenance	22,550,762	24,093,947
General and administrative	1,553,188	1,414,756
Depreciation	799,155	796,649
Interest on long-term debt	31,202	60,166
	24,934,307	26,365,518
Net income before undernoted items	-	-
Other income:		
Interest on the capital replacement fund (Note 1)	567,715	1,048,854
Capital contribution from the Province of British Columbia	-	201,140
Gain (loss) on disposal of fixed assets	(3,350)	91,618
	564,365	1,341,612
Net income for the year	564,365	1,341,612
Retained earnings, beginning of year	4,480,415	2,574,507
	5,044,780	3,916,119
Transfer from excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979, of amount realized through depreciation provisions and sale	582,701	564,296
Retained earnings, end of year	$ 5,627,481	$ 4,480,415

PACIFIC COACH LINES LIMITED

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31 1983	 1982
Financial resources were provided by:		
Operations-		
Net income for the year	$ 564,365	$1,341,612
Charges (credit) not affecting working capital:		
Depreciation	799,155	796,649
Loss (gain) on disposal of fixed assets	3,350	(91,618)
	1,366,870	2,046,643
Proceeds on disposal of fixed assets	55,500	213,832
	1,422,370	2,260,475
Financial resources were used for:		
Capital replacement fund (Note 1)	1,422,370	2,260,475
Increase in working capital	-	-
Working capital, beginning of year	645,423	645,423
Working capital, end of year	$ 645,423	$ 645,423

PACIFIC COACH LINES LIMITED

STATEMENT OF CHANGES IN CAPITAL REPLACEMENT FUND

	Year ended March 31	
	1983	1982
Sources of funds (Note 1):		
Interest on the capital replacement fund (Note 1)	$ 567,715	$1,048,854
Portion of contract revenue equivalent to depreciation expense for the year	799,155	796,649
Proceeds on disposal of fixed assets	55,500	213,832
Capital contribution from the Province of British Columbia	-	201,140
	1,422,370	2,260,475
Uses of funds (Note 1):		
Principal payments on mortgages	30,415	242,875
Acquisition of fixed assets	137,544	48,831
	167,959	291,706
Increase in fund	1,254,411	1,968,769
Fund balance, beginning of year	4,020,324	2,051,555
Fund balance, end of year	$5,274,735	$4,020,324

PACIFIC COACH LINES LIMITED

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Capital replacement fund:

The capital replacement fund represents funds set aside for fixed asset expenditures and the retirement of related long term debt. Additions to the fund are represented by proceeds from the sale of fixed assets, capital contributions from the Province of British Columbia, a portion of the operating contract revenue from the Province of British Columbia equal to the depreciation expense for the year and interest earned on the capital replacement fund assets.

Effective April 1, 1982 interest earned on investments included in working capital has, at the direction of the Ministry of Finance, been included in operating income for purposes of calculating contract revenue. In prior years such interest had been included in other income and allocated to the capital replacement fund.

The effect of this change in policy is to exclude $424,565 in interest from the capital replacement fund and reduce the contract revenue received from the Province by an equal amount.

2. Fixed assets:

	March 31	
	1983	1982
Cost or appraised value:		
Land	$ 792,857	$ 792,857
Revenue equipment	5,979,367	5,941,120
Buildings	419,551	419,551
Furniture and equipment	418,586	408,789
Service equipment	22,142	26,142
	7,632,503	7,588,459
Less: Accumulated depreciation	3,079,527	2,315,022
	$4,552,976	$5,273,437

Revenue and service equipment acquired from British Columbia Hydro & Power Authority at nominal consideration on April 1, 1979 together with similar equipment owned at that date were appraised by Levett Inter-City Coach Sales Ltd. and are reflected in the accompanying financial statements at their fair market value as at April 1, 1979.

The excess of appraised value of assets over depreciated cost or nominal value is included as a separate account under shareholder's equity (Note 5) and is being transferred to retained earnings on the basis of realization of appreciation through depreciation provisions and sales.

2. Fixed assets (continued):

The costs of major replacements, additions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, and minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

The fixed assets are depreciated on the straight-line method based on useful lives of 8 to 25 years.

3. Operating contract - Province of British Columbia:

By agreement with the Minister of Municipal Affairs the Province of British Columbia makes payments in an amount equal to net operating costs incurred during the year before interest on the capital replacement fund, gains and losses on fixed asset disposals and extraordinary items. As described in Note 1 commencing April 1, 1982 interest on investments included in working capital is now included in operating income for purposes of calculating operating contract revenue.

4. Mortgages payable:

The account consists of the following:

	March 31	
(a) Mortgages-	1983	1982
Royal Trust Company- 11-1/4% interest, payable at $1,372 per month including interest and principal, up to and including February 1, 1984. Balance of principal and accrued interest due March 1, 1984	$134,669	$136,228
Royal Trust Company- 11-1/4% interest, payable at $1,176 per month including interest and principal, up to and including February 1, 1984. Balance of principal and accrued interest due March 1, 1984	115,431	116,767
(b) Agreement for sale-		
Cloyne Holdings Ltd.- payable December 1, 1982, with interest at 13% per annum	-	27,520
	$250,100	$280,515

The mortgages are secured by certain of the company's properties.

The aggregate future payments of principal of $250,100 will be discharged through the capital replacement fund in 1984.

5. Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979:

	March 31	
	1983	1982
(a) Revenue and service equipment owned by the company at March 31, 1979	$ 760,910	$ 760,910
(b) Revenue and service equipment acquired from British Columbia Hydro & Power Authority on April 1, 1979	3,583,000	3,583,000
(c) Parts inventory acquired from British Columbia Hydro & Power Authority on April 1, 1979	322,928	322,928
	4,666,838	4,666,838
Less: Amount realized through depreciation provisions, use or sale and transferred to retained earnings	2,562,653	1,979,952
Balance, end of year	$2,104,185	$2,686,886

6. Pension plan:

Prior to November 1, 1982 employees of the Company were covered under one of two contributory retirement plans:

(a) Plan A, which was approved by the Government of the Province of British Columbia in 1976, included employees at March 31, 1979, any former British Columbia Hydro & Power Authority employees who wished to transfer to the plan upon joining the company on April 1, 1979, and any new employees.

(b) Plan B, which resulted from the acquisition of the operations of Pacific Stage Lines, was a closed plan with membership limited to former British Columbia Hydro & Power Authority employees who joined the company April 1, 1979.

6. Pension plan (continued):

In order to standardize and consolidate the retirement benefit coverage for all employees, retirement Plan A was substantially amended effective November 1, 1982 and expanded to include the liabilities and assets previously accumulated under retirement Plan B. Under the consolidated plan the automatic indexing of pension benefits to the change in the Consumer Price Index has been eliminated and replaced by a new arrangement which no longer assures the continuation of full indexing. Henceforth the indexing will be limited to the lesser of the change in the Consumer Price Index and the amount of increase which can be provided from a special account which is credited with contributions of 1.6% of pensionable earnings by the employees and company and a portion of the investment earnings of the pension fund.

An actuarial valuation of the liabilities of the consolidated retirement plan carried out as at December 31, 1981 indicated an unfunded liability for past service benefits of $2,589,500. During the fiscal years ended March 31, 1981 and 1982 the company expensed in the accounts but had not paid into the pension trust fund amounts totalling $1,005,122 of this unfunded liability. The balance of the unfunded liability amounting to $1,584,378 is being provided for by equal annual charges of $146,000 over a period of 20 years commencing with the year ended March 31, 1983.

The pension trust fund liability included in accounts payable and accrued liabilities is as follows:

	March 31	
	1983	1982
Unfunded past service liabilities	$1,151,122	$1,005,122
Current service liabilities for quarter ended March 31	348,383	268,113
	$1,499,505	$1,273,235

7. Lease commitments:

The company leases certain terminal facilities and equipment under the terms of various lease agreements. Annual lease payments under agreements presently outstanding are approximately as follows:

1984	$ 498,885
1985	364,945
1986	354,145
1987	354,145
1988	354,145
	$1,926,265

7. Lease commitments (continued):

The lease commitment includes $354,145 per annum relating to the lease of the Vancouver terminal. The annual rental is based on 7% of the market value of the land and improvements as at January 1, 1979. The current lease which expires December 31, 1988 provides that there shall be an increase in rent effective January 1, 1984 to be based on fair market value of the land at that date. The lease further provides for termination by the lessee on six months notice in writing. Real estate values in the area have increased significantly as a consequence of the construction of B.C. Place.

8. Income taxes:

Since the Province of British Columbia is the sole shareholder the company is exempt from income taxes.

9. Subsequent events:

In the July 7, 1983 Provincial Budget the Honourable Hugh Curtis, Minister of Finance, announced that the government intends to give the private sector the opportunity to take over functions and activities not appropriate to government. He stated that budgetary adjustments have been made to allow for the facilities and activities of the company to be assumed by the private sector. As a result of these Budget announcements the future of the company and its operations are uncertain.

PACIFIC VOCATIONAL INSTITUTE

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of the Pacific Vocational Institute, and

To the Minister of Education
Province of British Columbia:

I have examined the balance sheet of the Pacific Vocational Institute as at 31 March 1983 and the statements of revenue and expenditure, changes in fund balances and ancillary enterprise operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at 31 March 1983 and the results of its operations and the changes in its fund balances for the year then ended in accordance with generally accepted accounting principles, as modified by note 1(a) to the financial statements, applied, after giving retroactive effect to the changes in accounting policies described in notes 2 (a), (b), and (d), on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
26 May 1983

EXHIBIT A

PACIFIC VOCATIONAL INSTITUTE
BALANCE SHEET
AS AT MARCH 31, 1983

ASSETS

	1983	1982
OPERATING FUNDS		
Cash	$ 108,634	$ 4,055
Short term investments	2,290,572	1,427,415
Accounts receivable		
-Province of British Columbia	201,650	55,210
-Other	134,060	162,650
Inventories	177,274	199,598
Prepaid expenses	11,895	55,037
Advance to Debt Service Fund	61,186	-
Advance to Restricted Funds	-	14,744
	$ 2,985,271	$ 1,918,709
RESTRICTED FUNDS		
Cash	13,868	67,072
Short term investments	87,854	8,956
Accounts receivable	4,332	6,584
Advance to Operating Funds	14,870	-
	$ 120,924	$ 82,612
DEBT SERVICE FUND		
Accounts receivable - Province of British Columbia	65,264	-
Advance to Operating Funds	-	28,688
	$ 65,264	$ 28,688
CAPITAL FUND		
Short term investments	190,338	1,072,585
Accounts receivable		
-Province of British Columbia	-	57,200
-Other	10,275	-
Buildings and equipment (Note 3)	20,620,756	13,321,474
	$ 20,821,369	$14,451,259

LIABILITIES AND FUND BALANCES

	1983	1982
OPERATING FUNDS		
Cheques issued in excess of cash in bank	$ -	$ 765,480
Accounts payable and accrued liabilities	1,734,579	773,371
Deferred revenue (Note 2c)	96,619	-
Advance from Debt Service Fund	-	28,688
Advance from Restricted Funds	14,870	-
General Purposes Fund (Exhibit C)	487,752	232,231
Specific Purposes Fund (Exhibit C)	651,451	118,939
	$ 2,985,271	$ 1,918,709
RESTRICTED FUNDS		
Advance from Operating Funds	-	14,744
Restricted Funds (Exhibit C)	120,924	67,868
	$ 120,924	$ 82,612
DEBT SERVICE FUND		
Loan interest payable	4,078	5,445
Advance from Operating Funds	61,186	-
Debt Service Fund (Exhibit C)	-	23,243
	$ 65,264	$ 28,688
CAPITAL FUND		
Accounts payable	$ 2,189,050	269,111
Bank indebtedness (Note 4)	3,235,541	2,917,685
Long term debt (Note 5)	7,747,131	5,974,590
Investment in buildings and equipment	6,468,849	4,310,473
Capital Fund (Exhibit C)	1,180,798	979,400
	$ 20,821,369	$ 14,451,259

Approved by the Board of Governors

T. W. Trimer
Chairman of the Board

E. N. Veitch
Executive Director
Finance and Administration (Bursar)

The eight accompanying notes are an integral part of these financial statements.

EXHIBIT B

PACIFIC VOCATIONAL INSTITUTE
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	Operating Funds							
	General Purposes	Specific Purposes	Total	Restricted Funds	Debt Service Fund	Capital Fund	Total of All Funds	1982
REVENUE								
Province of British Columbia grants	$ 21,519,715	$ 548,594	$ 22,068,309	$ -	$ 1,572,943	$ 1,480,200	$ 25,121,452	$ 21,380,275
Authorized capital funding (Note 2d)	-	-	-	-	-	5,481,510	5,481,510	2,980,573
Tuition fees	896,832	-	896,832	-	-	-	896,832	643,428
Investment income	269,177	-	269,177	8,985	-	191,970	470,132	639,562
Gifts and donations	-	-	-	41,883	-	-	41,883	15,406
Parking fees	-	-	-	27,321	-	-	27,321	12,293
Miscellaneous	556,007	283,215	839,222	18	-	15,638	854,878	392,533
	$ 23,241,731	$ 831,809	$ 24,073,540	$ 78,207	$ 1,572,943	$ 7,169,318	$ 32,894,008	$ 26,064,070
EXPENDITURE								
Vocational	16,103,968	55,619	16,159,587	-	-	-	16,159,587	13,751,817
Administrative and general	2,270,465	-	2,270,465	-	-	-	2,270,465	2,190,290
Debt servicing	-	-	-	-	1,596,186	-	1,596,186	1,021,263
Program services	139,494	153,369	292,863	-	-	-	292,863	210,809
Facilities services	3,075,151	-	3,075,151	-	-	-	3,075,151	3,158,702
Media services	410,054	79	410,133	-	-	-	410,133	453,462
Student services	666,261	-	666,261	-	-	-	666,261	684,987
Student awards	-	2,121	2,121	14,005	-	-	16,126	7,220
Aircraft maintenance	-	-	-	311	-	-	311	1,015
Industry training services	-	-	-	-	-	-	-	8,251
Equipment	-	-	-	-	-	1,726,498	1,726,498	1,255,455
Capital projects	-	-	-	-	-	5,267,855	5,267,855	3,020,573
Renovations on establishment	-	-	-	-	-	304,929	304,929	341,529
Matrication	-	-	-	-	-	-	-	5,500
Institute evaluation	-	-	-	-	-	-	-	14,000
Youth employment program	-	-	-	-	-	-	-	48,282
Work study program	-	88,109	88,109	-	-	-	88,109	56,629
Miscellaneous expense	-	-	-	10,835	-	-	10,835	-
	$ 22,665,393	$ 299,297	$ 22,964,690	$ 25,151	$ 1,596,186	$ 7,299,282	$ 31,885,309	$ 26,229,744
Ancillary enterprises (Exhibit D)	(10,545)	-	(10,545)	-	-	-	(10,545)	8,389
	$ 22,654,848	$ 299,297	$ 22,954,145	$ 25,151	$ 1,596,186	$ 7,299,282	$ 31,874,764	$ 26,238,133
Excess (deficiency) of revenue over expenditure (Exhibit C)	$ 586,883	$ 532,512	$ 1,119,395	$ 53,056	$ (23,243)	$ (129,964)	$ 1,019,244	$ (174,063)

EXHIBIT C

PACIFIC VOCATIONAL INSTITUTE
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 1983

	Operating Funds							
	General Purposes	Specific Purposes	Total	Restricted Funds	Debt Service Fund	Capital Fund	Total of All Funds	1982
Balance, beginning of year	$ 232,231	$ 118,939	$ 351,170	$ 67,868	$ 23,243	$ 979,400	$ 1,421,681	$ 1,583,522
Inclusion of Emergency Loan Fund	-	-	-	-	-	-	-	933
Unexpended Work Study Grant, 1981-82	-	-	-	-	-	-	-	11,289
Transfer of funds from Operating Funds to Capital Fund	(331,362)	-	(331,362)	-	-	331,362	-	-
Excess (deficiency) of revenue over expenditure (Exhibit B)	586,883	532,512	1,119,395	53,056	(23,243)	(129,964)	1,019,244	(174,063)
Balance, end of year (Exhibit A)	$ 487,752	$ 651,451	$ 1,139,203	120,924	$ -	$ 1,180,798	$ 2,440,925	$ 1,421,681

EXHIBIT D

PACIFIC VOCATIONAL INSTITUTE
STATEMENT OF ANCILLARY ENTERPRISE OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	Bookstore		Student Housing		Retail Meat		Bakery		Total	
	1983	1982	1983	1982	1983	1982	1983	1982	1983	1982
REVENUE										
Sales	$ 338,268	$ 328,953	$ -	$ -	$ 667,415	$ 452,675	$ 119,409	$ -	$ 1,125,092	$ 781,628
Rentals	-	-	27,471	21,033	-	-	-	-	27,471	21,033
Miscellaneous	3,456	-	-	-	-	-	-	-	3,456	-
	$ 341,724	$ 328,953	$ 27,471	$ 21,033	$ 667,415	$ 452,675	$ 119,409	$ -	$ 1,156,019	$ 802,661
EXPENDITURE										
Cost of Sales	$ 264,591	$ 275,001	$ -	$ -	$ 607,666	$ 429,471	$ 100,380	$ -	$ 972,637	$ 704,472
Salaries and benefits	33,260	23,341	26,276	33,748	5,687	3,016	39,049	-	104,272	60,105
Other operating costs	747	1,330	16,101	24,125	33,823	21,018	17,894	-	68,565	46,473
	$ 298,598	$ 299,672	$ 42,377	$ 57,873	$ 647,176	$ 453,505	$ 157,323	$ -	$ 1,145,474	$ 811,050
Excess (deficiency) of revenue over expenditure (Exhibit B)	$ 43,126	$ 29,281	$ (14,906)	$ (36,840)	$ 20,239	$ (830)	$ (37,914)	$ -	$ 10,545	$ (8,389)

PACIFIC VOCATIONAL INSTITUTE
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. SIGNIFICANT ACCOUNTING POLICIES

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

- No accrual is provided for vacation pay for salaried employees.
- No provision is made in the financial statements for depreciation of buildings and equipment.
- No accrual is provided for interest on long term debt. (Note 2a)
- Library books and periodicals are charged to expense in the year of acquisition.

b) Fund Accounting

Transactions of the Institute are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenue and related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and determinations made by the Board of Governors. The major fund divisions are described below:

- General Purposes Operating Funds consist of those revenues and expenditures used in the general operations of the Institute.
- Specific Purposes Operating Funds consist of those revenues and expenditures used for projects stipulated by the donors and grantors.
- Restricted Funds consist of those revenues and expenditures which are restricted in nature. They include the Student Scholarship Fund, Parking Trust Fund, Aircraft Maintenance Fund, Emergency Loan Fund, Student Activity Building Trust Fund, and Good Samaritan Fund.
- Debt Service Fund consists of those grants and expenditures used in the servicing of authorized borrowings.
- Capital Fund consists of grants received for the purpose of acquiring capital assets. This fund may also be used for major renovations and alterations and capital project administration costs.

c) Buildings and Equipment

Expenditures for the construction of buildings and purchase of equipment are recorded in the statement of revenue and expenditure of the capital fund and are included as capital assets, at cost, on the balance sheet.

d) Inventories

Bookstore and retail meat inventories, held for resale, are stated at the lower of cost and net realizable value.

e) Ancillary Enterprises

Ancillary enterprises include the bookstore, student housing services, retail meat and bakery operations and are expected to operate on a break-even basis. These departments are assessed only direct costs associated with their operations.

Pacific Vocational Institute
Notes to Financial Statements
March 31, 1983
Page 2

2. CHANGES IN ACCOUNTING POLICIES

a) Interest on long-term debt no longer includes accrued interest. As a result of the change, debt servicing revenue and expenditures have been reduced by $ 224,475 for 1982.

b) The Institute has adopted the policy of recognizing accrued interest on its sinking fund balance. As a result of the change, the sinking fund balance has been increased by $ 19,666 for 1982 and by $ 30,913 for the current year.

c) The Institute has adopted the policy of deferring that portion of tuition fee revenue relating to periods after March 31, 1983. This change has not been applied retroactively to the financial statements.

d) Accounting for authorized capital funding has been changed to be consistent with policies generally accepted by similar institutions for authorized capital projects. As a result of the change, authorized capital funding has been reduced by $ 415,427 for 1982 and increased by $3,050,509 for 1983.

3. BUILDINGS AND EQUIPMENT

	Capital Projects	Renovations & Public Works	Equipment	Total	
				1983	1982
Balance, beginning of year	$ 9,222,407	$ 973,818	$ 3,125,249	$13,321,474	$ 8,703,917
Additions during the year	5,267,855	304,929	1,726,498	7,299,282	4,617,557
Balance, end of year	$14,490,262	$ 1,278,747	$ 4,851,747	$20,620,756	$ 13,321,474

Buildings and equipment include only the improvements, buildings and equipment acquired by the Institute subsequent to April 1, 1978. Equipment existing at that date is recorded at a nominal value of $1. All other land and buildings are the property of the following:

- Burnaby location - Province of British Columbia and are provided free of charge.
- Maple Ridge location - British Columbia Buildings Corporation and are provided free of charge.
- Sea Island location - Sub-leased from British Columbia Buildings Corporation at $21,744 per annum.

The replacement value of all buildings and equipment for insurance purposes has been appraised at $81,609,198 at August 31, 1982.

Pacific Vocational Institute
Notes to Financial Statements
March 31, 1983
Page 3

4. BANK INDEBTEDNESS

Bank indebtedness consists of demand loans - interest payable at the prime lending rate - under the provisions of the Educational Institution Capital Finance Act and the College and Institute Act. The purpose of the loans is to provide interim and short term financing for construction, major renovations and special equipment purchases.

5. LONG TERM DEBT

The long term debt at March 31, 1983, consists of Debentures issued to the British Columbia Educational Institutions Capital Financing Authority. Terms are as follows:

Certificate Number	Maturity	Rate	Principal	Accumulated Sinking Fund Balance	Balance March 31, 1983	Annual Payment
GG7	November 9, 1999	10.68%	$ 1,200,000	$ 109,787	$ 1,090,213	$ 157,509
GG11	June 10, 2000	12.01%	1,000,000	60,792	939,208	144,490
GG14	October 10, 2000	12.50%	2,000,000	113,713	1,886,287	298,825
GG26	March 10, 2002	16.10%	1,926,000	42,577	1,883,423	352,173
GG28	May 10, 2002	15.25%	1,948,000	-	1,948,000	339,637
			$ 8,074,000	$ 326,869	$ 7,747,131	$ 1,292,634

Interest and sinking fund instalments are paid to the British Columbia Educational Institutions Capital Financing Authority from grants received from the Province of British Columbia. These debentures can be recalled by the Chairman of the British Columbia Educational Institutions Capital Financing Authority by giving not less than five (5) months' notice in writing.

6. COMMITMENTS

Commitments under capital contracts at March 31, 1983 amounted to $941,881 (1982 - $592,179), to be financed from the Capital Fund.

7. CONTINGENT LIABILITY

A contingent liability exists for banked sick pay accumulated under the previous contractual obligations. At March 31, 1983, the estimated liability amounted to $846,327 (1982 - $812,926). The liability represents 50% of accumulated time at current salary rates and may be taken on retirement in the form of cash or leave.

8. COMPARATIVE FIGURES

Certain 1982 figures have been restated in order to conform with the policy changes in Note 2.

SCHEDULE 1

PACIFIC VOCATIONAL INSTITUTE
SCHEDULE OF PROVINCE OF BRITISH COLUMBIA GRANTS
FOR THE YEAR ENDED MARCH 31, 1983

	Operating Funds			Debt Service Fund	Capital Fund	Total of All Funds	1982
	General Purposes	Specific Purposes	Total				
Operating grants	$ 21,519,715	$ -	$ 21,519,715	$ -	$ 1,180,200	$ 22,699,915	$ 19,922,326
Capital Financing Authority:							
Sinking fund	-	-	-	144,548	-	144,548	102,460
Interest on Sinking Fund	-	-	-	30,913	-	30,913	19,666
Long term debt interest	-	-	-	956,984	-	956,984	292,761
Brokerage	-	-	-	3,078	-	3,078	-
Demand loan interest	-	-	-	272,276	-	272,276	629,619
Debt retirement	-	-	-	165,144	-	165,144	-
Welding building equipment	-	-	-	-	300,000	300,000	-
Entry level training	-	347,000	347,000	-	-	347,000	-
Women's access	-	15,000	15,000	-	-	15,000	20,000
Adult special education	-	-	-	-	-		43,700
Institute evaluation	-	-	-	-	-	-	14,000
Special library grant	-	-	-	-	-		138,259
Computer consortium	-	-	-	-	-	-	37,200
Adult basic education - special assistance program	-	1,500	1,500	-	-	1,500	1,000
Work study	-	65,094	65,094	-	-	65,094	91,000
Youth employment	-	-	-	-	-		48,282
Knowledge Network	-	120,000	120,000	-	-	120,000	-
	$ 21,519,715	$ 548,594	$ 22,068,309	$ 1,572,943	$ 1,480,200	$ 25,121,452	$ 21,380,273

SCHEDULE 2

PACIFIC VOCATIONAL INSTITUTE
SCHEDULE OF OPERATING FUNDS - GENERAL PURPOSES EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	Vocational	Admin. & General	Program Services	Media Services	Student Services	Facilities Services	Total	1982
Salaries, wages & employee benefits	$ 13,603,530	$ 1,651,766	$ 135,485	$ 281,637	$ 611,750	$ 507,702	$ 16,791,870	$ 14,332,868
Travel	47,458	43,143	3,329	1,954	6,698	2,983	105,561	121,409
Expendable supplies	1,978,035	58,767	386	30,571	9,105	60,563	2,137,427	2,158,009
Laundry and clothing	20,510	-	-	-	-	642	21,152	76,538
Books and periodicals	14,290	523	75	75,765	108	182	90,963	25,459
Data processing costs	-	56,211	-	-	-	-	56,211	38,212
Rental - buildings and equipment	177,086	26,448	-	7,565	281	30,573	241,953	307,664
Equipment maintenance and repairs	115,080	1,425	-	6,562	1,243	74,832	199,142	186,050
Buildings and grounds maintenance	-	-	-	-	-	645,817	645,817	[illegible],807,758
Professional fees	47,200	58,370	-	5,407	-	50,637	161,614	180,007
Contract services	43,030	53,851	-	-	-	697,938	794,819	117,451
Vehicle operations and insurance	14,894	15,067	-	-	1,290	1,070	32,321	33,405
Professional development and association fees	12,126	20,637	223	136	1,170	460	34,752	50,055
Advertising, publicity, recruiting	9,818	81,693	-	-	3,500	-	95,011	180,588
Insurance	-	-	-	-	-	90,923	90,923	78,183
Utilities	-	178,982	-	-	-	894,298	1,073,280	533,312
Student activities	-	-	-	-	31,116	-	31,116	28,653
Miscellaneous	20,911	23,582	-	457	-	16,531	61,481	83,623
	$ 16,103,968	$ 2,270,465	$ 139,494	$ 410,054	$ 666,261	$ 3,075,151	$ 22,665,393	$ 20,339,244

SCHEDULE 3

PACIFIC VOCATIONAL INSTITUTE
SCHEDULE OF RESTRICTED FUNDS ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 1983

	Student Activity Building	Parking Trust Fund	Student Scholarship Fund	Aircraft Maintenance Fund	Emergency Loan Fund	Day Care Trust Fund	Good Samaritan Fund	Total of All Funds	1982
REVENUE									
Investment income	$ 1,154	$ 5,694	$ 1,053	$ 308	$ 263	$ 513	$ -	$ 8,985	$ 7,917
Parking fees	-	27,321	-	-	-	-	-	27,321	12,253
Sales	-	-	-	18	-	-	-	18	109
Gifts and donations	25,000	-	15,804	-	-	1,000	79	41,883	15,448
	$ 26,154	$ 33,015	$ 16,857	$ 326	$ 263	$ 1,513	$ 79	$ 78,207	$ 35,727
EXPENDITURE									
Student awards	$ -	-	13,954	-	-	-	-	13,954	6,578
Aircraft maintenance	-	-	-	311	-	-	-	311	1,015
Uncollectable loans	-	-	-	-	51	-	-	51	642
Miscellaneous expense	-	-	-	-	-	10,523	312	10,835	-
	$ -	$ -	$ 13,954	$ 311	$ 51	$ 10,523	$ 312	$ 25,151	$ 8,235
Excess (deficiency) of revenue over expenditure	26,154	33,015	2,903	15	212	(9,010)	(233)	53,056	27,492
Fund balances - beginning of year	-	43,831	7,274	2,031	5,226	9,010	496	67,868	39,443
Additions - Emergency Loan Fund	-	-	-	-	-	-	-	-	933
Fund balances - end of year	$ 26,154	$ 76,846	$ 10,177	$ 2,046	$ 5,438	$ -	$ 263	$ 120,924	$ 67,868

PROVINCIAL CAPITAL COMMISSION

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
Provincial Capital Commission, and

To the Minister of Finance
Province of British Columbia:

I have examined the balance sheet of the Provincial Capital Commission as at 31 March 1983, the statement of capital grants, capital project disbursements and appropriated surplus, and the statement of revenue, expenditure and unappropriated surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
27 May 1983

EXHIBIT A

PROVINCIAL CAPITAL COMMISSION

BALANCE SHEET

AS AT 31 MARCH 1983

	1983	1982
ASSETS		
Cash	$ 63,447	$ 152,288
Term deposits	1,766,771	1,750,000
Accounts receivable	140,602	132,857
Due from the Province of British Columbia	-	42,862
Inventory, at cost	8,348	7,557
Prepaid expenses	11,805	-
Deferred charges (note 2b)	4,608	23,063
Donated property (note 2a)	1	1
	$1,995,582	$2,108,628
LIABILITIES AND SURPLUS		
Accounts payable	$ 188,618	$ 265,204
Deferred rental income	8,653	10,741
	197,271	275,945
Surplus		
Appropriated (Exhibit B and Schedule 1)	451,076	801,060
Unappropriated (Exhibit C)	1,347,234	1,031,622
	1,798,310	1,832,682
Contributed surplus (note 2a)	1	1
	$1,995,582	$2,108,628

The six accompanying notes are an integral part of these financial statements.

Approved by the Commission:

P.D.P. Holmes - Chairman

L.J. Wallace - Deputy Chairman

EXHIBIT B

PROVINCIAL CAPITAL COMMISSION

STATEMENT OF CAPITAL GRANTS, CAPITAL PROJECT DISBURSEMENTS AND APPROPRIATED SURPLUS

FOR THE YEAR ENDED 31 MARCH 1983

		1983	1982
CAPITAL GRANTS			
Province of British Columbia		$440,000	$ 746,219
CAPITAL PROJECT DISBURSEMENTS			
Municipalities:			
Oak Bay	- Bowker Creek	122,029	187,971
Saanich	- Colquitz Creek	61,547	433,289
Central Saanich	- Brentwood Bay Village	95,200	-
Victoria	- Chinatown Development	146,600	148,000
	- Urban Design Proposal	-	20,859
	- Arm Street Park	120,000	-
Provincial Capital Commission:			
	- Crystal Garden	13,107	94,902
	- Victoria Conference and Trade Centre Site	-	209,110
	- Forecourt to former CPR Terminal	229,539	12,685
		788,022	1,106,816
		(348,022)	(360,597)
APPROPRIATED SURPLUS AT BEGINNING OF YEAR		801,060	610,097
TRANSFERS TO (FROM) APPROPRIATED SURPLUS (note 5)		(1,962)	551,560
APPROPRIATED SURPLUS AT END OF YEAR - EXHIBIT A		$451,076	$ 801,060

EXHIBIT C

PROVINCIAL CAPITAL COMMISSION

STATEMENT OF REVENUE, EXPENDITURE AND UNAPPROPRIATED SURPLUS

FOR THE YEAR ENDED 31 MARCH 1983

	General Operations	Crystal Garden	TOTAL 1983	TOTAL 1982
REVENUE				
Province of British Columbia Operating Grant (note 3)	$ 304,878	$ -	$ 304,878	$ 336,325
Admissions	-	292,788	292,788	255,407
Ballroom, lounge rental and bar sales	-	134,889	134,889	170,979
Interest and other income	259,420	27,282	286,702	254,247
Tenant rentals	460,543	148,848	609,391	632,794
	1,024,841	603,807	1,628,648	1,649,752
EXPENDITURE				
Operating expenses (Schedule 2 and Note 3)	490,062	824,936	1,314,998	1,234,973
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	$ 534,779	$(221,129)	313,650	414,779
UNAPPROPRIATED SURPLUS AT BEGINNING OF YEAR			1,031,622	1,168,403
TRANSFERS (TO) FROM APPROPRIATED SURPLUS (note 5)			1,962	(551,560)
UNAPPROPRIATED SURPLUS AT END OF YEAR - EXHIBIT A			$1,347,234	$1,031,622

PROVINCIAL CAPITAL COMMISSION

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

1. THE COMMISSION

The Provincial Capital Commission was established under the Provincial Capital Commission Act, subsequently revised as the Capital Commission Act, RSBC 1979, Chapter 42.

The Provincial Capital Commission is responsible for the following:

- advising on the planning and funding of improvement and beautification projects in the Capital Improvement District,
- controlling and managing specific approved projects not under the direct control of member municipalities,
- co-ordinating construction and development work of all construction proposals on land controlled or owned by the Province in the Capital Improvement District, and
- serving Greater Victoria through co-operation with local municipalities and by assistance funding to approved improvement and beautification projects.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles.

a) Donated property

Donated property recorded at nominal value of one dollar represents forty-five properties transferred to the Commission from the Province of British Columbia as free Crown grants.

The aggregate assessed value of these properties, including improvements made by the Commission, was $29,927,208 at 31 December 1982.

b) Deferred charges

Expenditures associated with the negotiation of the Crystal Garden leases are amortized over five years. Expenditures associated with the initial advertising for the Crystal Garden are amortized over three years.

c) Furnishings and equipment

Furnishings and equipment are charged to operating expenses in the year of acquisition.

PROVINCIAL CAPITAL COMMISSION

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1983

3. PROVINCE OF BRITISH COLUMBIA OPERATING GRANT

Administration expenses of the Commission amounting to $304,878 ($336,325 in 1982) were paid directly by the Ministry of Finance from a Vote. These expenses are included in both revenue and expenditure on the Statement of Revenue, Expenditure and Unappropriated Surplus.

4. CRYSTAL GARDEN

The commercial operations of the Crystal Garden commenced on 1 April 1980. Revenue and expenditure of the Crystal Garden are recorded in the accounts of the Commission and are reflected in the Commission's financial statements.

The operations of the Crystal Garden resulted in a net loss of $221,129 for the year ended 31 March 1983 ($186,347 in 1982).

5. APPROPRIATED SURPLUS

Appropriated surplus at any time is comprised of unexpended amounts of Order-in-Council approved capital projects which are not yet completed.

6. COMPARATIVE FIGURES

Certain 1982 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1983.

SCHEDULE 1

PROVINCIAL CAPITAL COMMISSION

SCHEDULE OF PROJECT APPROPRIATIONS

AS AT 31 MARCH 1983

Project No.	Project Description	Total Authorized	Total Expenditures	Unexpended Balance Appropriated
Municipality Projects				
79	Colquitz Creek	$ 774,847	$ 539,392	$ 235,455
85	Reay Creek	2,845	-	2,845
Provincial Capital Commission Projects				
84	Forecourt to former C.P.R. Terminal	455,000	242,224	212,776
	EXHIBIT A	$1,232,692	$ 781,616	$ 451,076

SCHEDULE 2

PROVINCIAL CAPITAL COMMISSION

SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED 31 MARCH 1983

	General Operations	Crystal Garden	TOTAL 1983	TOTAL 1982
Accounting and professional services	$ 11,949	$ 3,490	$ 15,439	$ 21,176
Administrative salaries and benefits	302,392	156,971	459,363	442,412
Advertising and promotion	-	85,003	85,003	67,996
Amortization of deferred charges	-	18,455	18,455	19,382
Aviary	-	71,207	71,207	82,940
Ballroom, lounge and bar	-	144,903	144,903	138,986
Commissions	29,634	-	29,634	30,006
Equipment rentals	-	12,000	12,000	12,814
Furnishings and equipment (note 2c)	-	12,319	12,319	15,948
Horticultural	-	84,095	84,095	81,880
Insurance	5,397	8,145	13,542	8,100
Janitorial	1,927	37,373	39,300	37,201
Miscellaneous	477	5,769	6,246	3,291
Office	10,738	23,763	34,501	28,676
Property taxes	48,321	38,664	86,985	75,564
Rent	15,848	-	15,848	2,700
Repairs and maintenance	37,362	22,095	59,457	47,036
Royal visit	6,606	-	6,606	-
Security	-	22,247	22,247	19,400
Travel	4,541	3,613	8,154	11,092
Utilities	12,468	74,824	87,292	85,263
Wharfinger services	2,402	-	2,402	3,110
EXHIBIT C	$490,062	$824,936	$1,314,998	$1,234,973

PROVINCIAL RENTAL HOUSING CORPORATION

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Shareholder of the Provincial Rental Housing Corporation, and

To the Minister of Lands, Parks and Housing
Province of British Columbia:

I have examined the statement of financial position of the Provincial Rental Housing Corporation as at 31 December 1982 and the statements of accumulated return of investment and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 December 1982 and the accumulated return of its investment and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 (b) to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, B.C.
6 June 1983

EXHIBIT A

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1982

ASSETS

	1982	1981
CURRENT ASSETS		
Cash	$ -	$ 195,364
Short-term deposits	-	5,200,000
Amortization revenue receivable	8,546,159	8,084,330
Prepaid expenses and sundry accounts	24,809	31,224
	8,570,968	13,510,918
INVESTMENT IN RENTAL HOUSING (note 3)		
Properties eligible for Federal loans	64,033,927	64,033,927
Provincial share of joint Federal/ Provincial properties	24,916,155	24,911,530
	88,950,082	88,945,457
Less - accumulated return of investment (Exhibit B)	11,567,179	10,542,333
	77,382,903	78,403,124
	$85,953,871	$91,914,042

Approved by the Board:

John Johnston
(Director)

(Director)

The accompanying notes form an integral part of these financial statements.

EXHIBIT A

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1982

LIABILITIES

	1982	1981
CURRENT LIABILITIES		
Interest payable and accrued	$10,303,166	$15,883,744
Current portion of long-term debt	118,572	427,454
	10,421,738	16,311,198
LONG-TERM DEBT (note 4)		
Province of British Columbia 9.75% Debenture	28,236,399	28,188,538
Debenture mortgage loans - Canada Mortgage and Housing Corporation	46,711,784	47,139,238
	74,948,183	75,327,776
Less - current portion as above	118,572	427,454
	74,829,611	74,900,322
	85,251,349	91,211,520

SHAREHOLDER'S EQUITY

	1982	1981
SHARE CAPITAL		
Authorized 10,000 common shares of no par value		
Issued and fully paid - 3 shares	3	3
CONTRIBUTED SURPLUS	669,076	669,076
RETAINED EARNINGS	33,443	33,443
	702,522	702,522
	$85,953,871	$91,914,042

EXHIBIT B

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF ACCUMULATED RETURN OF INVESTMENT

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
REVENUE		
Amortization revenue	$ 8,546,159	$ 8,584,330
Interest revenue	26,226	211,130
	8,572,385	8,795,460
EXPENSES		
Interest on long-term debt	7,482,512	7,522,343
Insurance	45,618	47,839
Administration	19,409	37,532
	7,547,539	7,607,714
EXCESS OF REVENUE OVER EXPENSES	1,024,846	1,187,746
GAIN ON DISPOSAL OF RENTAL HOUSING PROPERTIES	-	180,212
RETURN OF INVESTMENT FOR THE YEAR	1,024,846	1,367,958
BALANCE AT BEGINNING OF YEAR	10,542,333	9,174,375
BALANCE AT END OF YEAR (Exhibit A)	$11,567,179	$10,542,333

EXHIBIT C

PROVINCIAL RENTAL HOUSING CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
FUNDS WERE PROVIDED BY:		
Return of investment for the year	$1,024,846	$1,367,958
Item not affecting working capital		
Gain on disposal of rental housing properties	-	180,212
Provided from return of investment	1,024,846	1,187,746
Proceeds on disposal of investment in rental housing	-	535,001
Advances from the Province of B.C.	47,861	23,013
	1,072,707	1,745,760
FUNDS WERE APPLIED TO:		
Cost adjustments to rental properties	4,625	23,013
Reduction in long-term debt	118,572	427,454
	123,197	450,467
INCREASE IN WORKING CAPITAL	949,510	1,295,293
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	2,800,280	4,095,573
WORKING CAPITAL DEFICIENCY AT END OF YEAR	$1,850,770	$2,800,280

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

1. THE CORPORATION

The Provincial Rental Housing Corporation is incorporated under the Company Act of the Province of British Columbia, and is a Housing Corporation and an agent of the Crown.

The Corporation is wholly owned by the Province of British Columbia.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Amortization Revenue

The statements do not reflect the rental revenue earned by the investment in rental housing. However, an amount of amortization revenue is charged annually to British Columbia Housing Management Commission which manages the rental housing units of the Corporation. The amortization

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

revenue charged to the Commission is determined by agreement between the Federal/Provincial Authorities which subsidize the operating deficits of these low income/ senior citizen housing facilities.

b) Investment in Rental Housing

Investment in rental housing is stated at cost less accumulated return of investment. The accumulated return of investment, representing the excess of amortization and other revenue over interest and other expenses, is treated as a reduction, in lieu of depreciation, in the carrying value of investment in rental housing. The reduction is expected to recover the capital costs of the project in approximately fifty years.

PROVINCIAL RENTAL HOUSING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1982

3. INVESTMENT IN RENTAL HOUSING

At December 31, 1982 the investment of the Corporation in subsidized rental housing amounted to $88,950,082, comprising 98 projects containing 7,844 rental units.

As at December 31, 1982 the official transfer of title to the Corporation of the whole of its interest in joint Federal/ Provincial properties and part of properties eligible for Federal loans had not been completed.

4. LONG TERM DEBT

a) Province of British Columbia 9.75% Debenture

The debenture is repayable on demand and is secured by a first floating charge on all the property, assets and undertakings of the Corporation.

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

4. b) Debenture Mortgage Loans

The debenture mortgage loans are repayable to the Canada Mortgage and Housing Corporation over terms up to fifty years. These loans bear interest at rates from 8% to 10.75% and are secured by unregistered first mortgages on properties with a carrying value of $56,792,983.

The aggregate repayments of principal required to meet debt obligations in each of the next five years are as follows:

1983	$118,572
1984	$ 81,910
1985	$ 90,040
1986	$ 99,168
1987	$109,024

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

5. COMPARATIVE FIGURES

The 1981 comparative figures in the Statement of Changes in Financial Position are restated to conform with the statement presentation for the year ended December 31, 1982.

QUEEN'S PRINTER

REPORT OF THE COMPTROLLER GENERAL

The financial statements of the Queen's Printer have been prepared from, and accurately reflect, the financial records of the Government of British Columbia. Although an auditor's opinion has not been expressed on these financial statements, the accounts of the Queen's Printer have been examined as part of the audit of the Government's accounts.

D.B. Marson
A/Comptroller General

Victoria, British Columbia
September 30, 1983

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES
QUEEN'S PRINTER PROGRAM

BALANCE SHEET AS AT MARCH 31, 1983

	1983	1982
ASSETS	$	$
Inventory		
Materials	1,899,622.88	1,735,031.62
Work in Progress	150,658.73	393,757.42
	2,050,281.61	2,128,789.04
Accounts Receivable		
Accounts Receivable—Net of Deposit Accounts	208,826.69	335,056.84
Fixed Assets		
Plant and Equipment	3,217,515.67	2,914,210.30
***Less*—Reserve for Depreciation**	3,217,514.67	2,914,209.30
	1.00	1.00
Total Assets	2,259,109.30	2,463,846.88
LIABILITIES		
Queen's Printer Operating Account	2,259,109.30	2,463,846.88
TOTAL LIABILITIES	2,259,109.30	2,463,846.88

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES
QUEEN'S PRINTER PROGRAM

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE TWELVE MONTHS ENDED MARCH 31, 1983

	1983 $	1982 $
REVENUE		
Gross Sales	24,637,323.77	26,005,363.32
Less Refunds	8,352.49	10,574.17
Net Sales	24,628,971.28	25,994,789.15
COST OF SALES		
TOTAL COST OF SALES	21,258,091.94	22,613,397.38
GROSS PROFIT	3,370,879.34	3,381,391.77
EXPENDITURE		
Contract for Services	—	21,278.50
British Columbia Buildings Corporation Charges	794,346.00	—
Salaries	1,383,849.45	1,197,808.89
Office Expense	194,312.82	124,247.26
Factory Expense	217,844.46	310,628.44
Equipment Purchases	303,305.37	592,952.60
Employee Benefits	81,369.44	85,461.17
Miscellaneous Expenses	221,181.21	34,099.70
Bad Debt Expense	74.00	819.49
Travel Expense	5,692.51	7,262.62
TOTAL EXPENSES	3,201,975.26	2,374,558.67
Net Profit From Operations	168,904.08	1,006,833.10
Miscellaneous Income	14,890.00	935.00
TOTAL PROFIT FOR THE YEAR	183,794.08	1,007,768.10

SCIENCE COUNCIL OF BRITISH COLUMBIA

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT
TO THE MINISTER OF UNIVERSITIES,
SCIENCE AND COMMUNICATIONS

We have examined the balance sheet of The Science Council of British Columbia and Secretariat on Science, Research and Development as at March 31, 1983 and the statements of research appropriations, expenditures and unexpended appropriations and operations appropriations, expenditures and unexpended appropriations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council and Secretariat as at March 31, 1983 and the results of their operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
May 6, 1983

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
BALANCE SHEET AS AT MARCH 31, 1983

ASSETS

	1983 $	1982 $
CASH AND SHORT-TERM DEPOSITS	5,059,083	5,567,541
ACCOUNTS RECEIVABLE	50,259	58,812
PREPAID EXPENSES	4,640	1,991
	5,113,982	5,628,344

LIABILITIES

	1983 $	1982 $
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	42,670	145,973

UNEXPENDED APPROPRIATIONS

	1983 $	1982 $
RESEARCH (note 2)	4,938,786	5,335,564
OPERATIONS	132,526	146,807
	5,071,312	5,482,371
COMMITMENTS (note 2)		
	5,113,982	5,628,344

APPROVED BY THE COUNCIL AND SECRETARIAT

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
STATEMENT OF RESEARCH APPROPRIATIONS, EXPENDITURES AND UNEXPENDED APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983 $	1982 $
RESEARCH APPROPRIATIONS		
Grants	3,834,750	5,380,872
Interest	734,235	697,955
	4,568,985	6,078,827
RESEARCH EXPENDITURES		
Direct expenses and other	5,495	6,564
Graduate Research Engineering And Technology (GREAT) awards (see Schedule)	928,041	317,831
Grants (see Schedule)	3,842,097	3,311,810
Honoraria	11,600	7,900
Industrial Post-Doctoral Fellowships (IPDF) (see Schedule)	25,250	104,000
Public events (note 3)	57,625	96,628
Science and Engineering awards	14,968	14,918
Special requests (see Schedule)	73,120	25,000
Special projects (see Schedule)	7,567	
	4,965,763	3,884,651
EXCESS (DEFICIENCY) OF APPROPRIATIONS OVER EXPENDITURES FOR THE YEAR	(396,778)	2,194,176
UNEXPENDED APPROPRIATIONS - BEGINNING OF YEAR	5,335,564	3,141,388
UNEXPENDED APPROPRIATIONS - END OF YEAR (encumbered by outstanding commitments) (note 2)	4,938,786	5,335,564

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
STATEMENT OF OPERATIONS APPROPRIATIONS, EXPENDITURES
AND UNEXPENDED APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983 $	1982 $
OPERATIONS APPROPRIATIONS		
Grants	374,576	340,524
Methane conference		79,074
Interest	12,234	42,308
	386,810	461,906
EXPENDITURES		
Computer services	4,421	
Consulting fees	20,452	13,236
Furniture and equipment	19,068	45,415
Information services	21,446	21,798
Leasehold improvements		82,398
Meetings	2,838	1,989
Personnel recruitment	1,459	1,625
Photocopying and printing	29,239	34,059
Postage and courier	9,849	7,376
Professional fees	6,740	11,285
Publications	1,663	2,134
Rent	54,839	18,061
Salaries and employee benefits	261,380	204,446
Stationery and supplies	3,999	2,954
Telephone	12,935	7,690
Travel	11,508	7,759
	461,836	462,225
Other		
Cedar oil marketing study	2,062	43,257
Chinese international exchange		98,868
Methane conference		79,074
Public events (note 3)		4,797
	2,062	225,996
	463,898	688,221
RECOVERY OF EXPENDITURES		
British Columbia Health Care Research Foundation	47,258	28,595
Cedar oil marketing study		44,560
Chinese international exchange		94,628
Other	15,549	25,164
	62,807	192,947
EXCESS OF EXPENDITURES OVER APPROPRIATIONS FOR THE YEAR	(14,281)	(33,368)
UNEXPENDED APPROPRIATIONS - BEGINNING OF YEAR	146,807	180,175
UNEXPENDED APPROPRIATIONS - END OF YEAR	132,526	146,807

Coopers &Lybrand

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1983

1. ACCOUNTING POLICIES

Fixed Assets

Fixed assets are not capitalized and depreciated as assets of the Council and Secretariat, but are written off in the period in which they are purchased.

Research Grants

Outstanding research grant commitments are conditional on receipt of satisfactory progress reports and are not recorded until actually disbursed.

2. RESEARCH GRANT COMMITMENTS (see Schedule)

During the year, the Council approved funding for research projects, awards, special requests and special projects totalling $5,872,737. At March 31, 1983, known outstanding commitments totalled $4,720,765 which, together with additional estimated renewed commitments of $2,242,731 amount to $6,963,496 in known and estimated outstanding commitments.

During the year the Council entered into an agreement whereby it shares certain costs associated with The Innovation Co-ordinator with The Discovery Foundation.

3. PUBLIC EVENTS

During the year, the Council was involved in public events for the promotion of awareness of science and research in British Columbia. The three major events during the year ended March 31, 1983 were Discovery Fair, Innovation Fair and the travelling film production, Images for Tomorrow.

4. LEASE COMMITMENT

The Council is committed to an annual rental of $55,672 under a lease agreement which expires on March 31, 1984.

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS

FOR THE YEAR ENDED MARCH 31, 1983

	Known outstanding commitments beginning of year $	Additional commitments during year $	Disbursed during year $	Known outstanding commitments end of year $	Estimated renewed commitments in 1983 - 1984 $	Known and estimated outstanding commitments at March 31, 1983 $
RESEARCH GRANTS						
Unsolicited Research Projects	83,745		78,745	5,000		5,000
Research Competition #1	37,645	(475)	18,000	19,170		19,170
Research Competition #2	194,754	(5,729)	128,912	60,113		60,113
Research Competition #3	410,831	(46,168)	124,370	240,293		240,293
Research Competition #4	1,232,791	15,404	750,922	497,273		497,273
Research Competition #5	1,589,337	(75,950)	787,989	725,398		725,398
Research Competition #6		1,457,432	789,371	668,061	858,022	1,526,083
Research Competition #7		3,378,094	1,163,788	2,214,306	957,209	3,171,515
	3,549,103	4,722,608	3,842,092	4,429,614	1,815,231	6,244,845
AWARDS						
GREAT's		931,874	928,041	3,833	402,500	406,333
IPDF's		56,500	25,250	31,250	25,000	56,250
		988,374	953,291	35,083	427,500	462,583
SPECIAL REQUESTS						
Arts, Science and Technology Centre	75,000		25,000	50,000		50,000
Innovation Co-ordinator	100,000	50,000	25,620	124,380		124,380
UBC Robotics Grant		25,000	22,500	2,500		2,500
	175,000	75,000	73,120	176,880		176,880
SPECIAL PROJECTS						
Aqua Culture Study		75,000	812	74,188		74,188
Schools' Book Prize		5,000		5,000		5,000
Summer Catalogue Project		6,755	6,755			
		86,755	7,567	79,188		79,188
	3,724,103	5,872,737	4,876,075	4,720,765	2,242,731	6,963,496

SIMON FRASER UNIVERSITY

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
Simon Fraser University, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the balance sheet of Simon Fraser University as at 31 March 1983 and the statements of revenue and expenditure and changes in fund balances, expenditures by fund, changes in appropriated fund balances, ancillary enterprise operations and changes in net investment in land, buildings and equipment for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at 31 March 1983 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles generally accepted for universities, applied, after giving retroactive effect to the change in the method of recording revenue for sponsored research projects as explained in Note 1(f) to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
10 June 1983

Exhibit A

SIMON FRASER UNIVERSITY

Balance Sheet

as at March 31, 1983

(thousands of dollars)

Assets

	1983	1982
OPERATING FUNDS		
Cash and short term investments	$ 15,618	$15,113
Accounts receivable (Note 1f)	975	813
Prepaid expenses	452	147
Inventories (Note 1)	1,379	1,230
	$ 18,424	$17,303
ENDOWMENT AND STUDENT LOAN FUNDS		
Cash and short term investments	$ 1,184	$ 1,900
Student loans receivable	34	28
Investments, at cost (market $1,364; 1982 $82)	1,256	82
	$ 2,474	$ 2,010
CAPITAL FUND		
Short term investments	$ 3,610	$ 4,858
Accounts receivable (Note 2)	1,330	868
Land, buildings and equipment, at cost	104,923	91,837
	$109,863	$97,563

Liabilities and Fund Balances

		1983	1982
OPERATING FUNDS			
Accounts payable and accrued liabilities		$ [illegible]	$ 6,064
Specific purpose fund (Note 1f)	(Exhibit B)	[illegible]	2,434
General purpose fund			
Appropriated	(Exhibit D)	[illegible]	6,904
Unappropriated	(Exhibit B)	[illegible]	1,901
		$ [illegible]	$17,303
ENDOWMENT AND STUDENT LOAN FUNDS			
Endowment fund		$ 2,391	$ 1,927
Student loan fund		83	83
	(Exhibit B)	$ 2,474	$ 2,010
CAPITAL FUND			
Bank loans payable (Note 2)		$ [illegible]	$ 4,742
Accounts and holdbacks payable (Note 2)		[illegible]	1,948
Long term debt (Note 3)			
Canada Mortgage and Housing Corporation		[illegible]	3,449
Capital Financing Authority - $35,205 Less sinking fund (Note 3) 2,053		33,152	24,999
Net investment in land, buildings and equipment	(Exhibit F)	[illegible]	58,457
Capital fund			
Appropriated	(Exhibit D)	[illegible]	1,825
Unappropriated	(Exhibit B)	[illegible]	2,143
		$[illegible]	$97,563

Approved by the Board of Governors:

F.H. Moonen
Chairman, Board of Governors

E.M. Scott, Ph.D.
Executive Director of Finance

Exhibit B

SIMON FRASER UNIVERSITY

Statement of Revenue and Expenditure and Changes in Fund Balances

For the Year Ended March 31, 1983

(thousands of dollars)

	General Purpose Operating		Specific Purpose Operating					Endowment and Student Loan		Capital	
	[illegible]	1982	Sponsored Research	Scholarship and Bursary	Other Grants and Programmes	Total [illegible]	Total 1982	[illegible]	1982	[illegible]	1982
Revenue and Additions											
Government grants											
- British Columbia	[illegible]	$61,375	$ 576	$ 95	$2,098	[illegible]	$2,827			[illegible]	$ 4,146
- Canada			4,969	10	372	[illegible]	4,214				
- Other			37	12		[illegible]	100				
Student fees - credit courses	[illegible]	5,846			350	[illegible]	206				
- non-credit courses	[illegible]	321			42	[illegible]	30				
- other	[illegible]	153									
Gifts, grants and bequests	[illegible]	117	387	216	321	[illegible]	924	[illegible]	$ 287	[illegible]	904
Investment income	[illegible]	2,641		335	35	[illegible]	373			[illegible]	20
Miscellaneous income	[illegible]	311	35		73	[illegible]					
Total Revenue	[illegible]	70,764	6,004	668	3,291	[illegible]	8,674	[illegible]	287	[illegible]	5,070
Interfund transfers	[illegible]	42	146	11	65	[illegible]	327	[illegible]	133	[illegible]	1,583
Increase in long term debt										[illegible]	9,708
Interim capital financing										[illegible]	(2,331)
Interest earned on sinking fund										[illegible]	144
Sinking fund payments reimbursed										[illegible]	402
Total fund sources	[illegible]	70,806	6,150	679	3,356	[illegible]	9,001	[illegible]	420	[illegible]	14,576
Expenditures and Deductions											
Expenditures (Exhibit C)	[illegible]	68,822	6,005	417	2,561	[illegible]	8,161			[illegible]	5,277
Ancillary enterprises, net (Exhibit E)	[illegible]	102									
Acquisition of capital assets										[illegible]	8,956
Interfund transfers	[illegible]	1,679	12	193	31	[illegible]	406	22			
Sinking fund payments										[illegible]	402
Transfer to net investment in land, buildings and equipment										[illegible]	144
Net increase (decrease) in appropriated fund balance	[illegible]	710								[illegible]	7
Total fund applications	[illegible]	71,313	6,017	610	2,592	[illegible]	8,567	22		[illegible]	14,786
Net increase (decrease) during the year	[illegible]	(507)	133	69	764	[illegible]	434	[illegible]	420	[illegible]	(210)
Fund balances, April 1	[illegible]	2,408	1,154	277	1,003	[illegible]	2,726	[illegible]	1,590	[illegible]	2,353
Adjustments due to change in accounting policy - (Note 1f)							(726)				
Fund balances, March 31	[illegible]	$ 1,901	$1,287	$346	$1,767	[illegible]	$2,434	[illegible]	$2,010	[illegible]	$ 2,143

Exhibit C

SIMON FRASER UNIVERSITY

Statement of Expenditures by Fund

For the Year Ended March 31, 1983

(thousands of dollars)

	General Purpose Operating		Specific Purpose Operating					Capital	
	[illegible]	1982	Sponsored Research	Scholarship and Bursary	Other Grants and Programmes	Total [illegible]	Total 1982	[illegible]	1982
Expenditures									
Academic Salaries									
Academic ranks	[illegible]	$23,376	$ 988		$ 346	[illegible]	$1,158		
Other instruction and research	[illegible]	3,722	2,391		367	[illegible]	2,619		
Other salaries and wages	[illegible]	20,964			708	[illegible]	615		
Employee benefits	[illegible]	5,453	153		105	[illegible]	228		
Travel and other personnel costs	[illegible]	1,801	517		245	[illegible]	760		
Expendable supplies	[illegible]	5,764	765		502	[illegible]	1,368		
Equipment and furnishings	[illegible]	748	955		57	[illegible]	746	[illegible]	$1,731
Equipment rentals	[illegible]	1,624	20		17	[illegible]	24		
Facilities rental	[illegible]	175			14	[illegible]			
Books and periodicals	[illegible]	1,257			81	[illegible]	21		
Utilities	[illegible]	1,820	4		17	[illegible]	11		
Student awards	[illegible]	1,375		$417		[illegible]	368		
Contract services	[illegible]	1,660							
Professional fees	[illegible]	660	163		91	[illegible]	206		
Renovations and alterations	[illegible]	382	3		4	[illegible]	4		
Interest - short term								[illegible]	856
- long term								[illegible]	2,690
Insurance	[illegible]	123							
Memberships	[illegible]	57							
Internal cost allocations	[illegible]	(33)	46		7	[illegible]	33		
External cost recoveries	[illegible]	(2,106)							
Total (Exhibit B)	[illegible]	$68,822	$6,005	$417	$2,561	[illegible]	$8,161	[illegible]	$5,277

Exhibit D

SIMON FRASER UNIVERSITY

Statement of Changes in Appropriated Fund Balances

For the Year Ended March 31, 1983

(thousands of dollars)

	Appropriated Fund Balance March 31, 1982	Deductions During Year	Additions During Year	Appropriated Fund Balance March 31, 1983
General Purpose Operating Fund				
Authorized budget allocations to following fiscal year	$ 831	$ 831	$ 612	$ 612
Provision for annualized costs	1,725	1,725	1,242	1,242
Provision for non-recurring expenditures	2,176	2,176	2,685	2,685
Provision for research grants carryover	208	208	299	299
Provision for specific expenditure	660	260	2,110	2,510
Reserve for self-insurance	400			400
Reserve for contingencies	774	134	580	1,220
Reserves for ancillary enterprises - Bookstore	103	80		23
Residences	27		60	87
(Exhibit A)	$6,904	$5,414	$7,588	$9,078
Capital Fund				
Provision for authorized projects (Exhibit A)	$1,825	$1,284	$ 959	$1,500

Exhibit E

SIMON FRASER UNIVERSITY

Statement of Ancillary Enterprise Operations

For the Year Ended March 31, 1983

(thousands of dollars)

	Bookstore		Residences		Food Services		Total	
	1983	1982	1983	1982	1983	1982	1983	1982
Revenue								
Sales	$2,210	$1,938					[illegible]	$1,938
Rentals			$1,118	$1,007			[illegible]	1,007
Total Revenue	2,210	1,938	1,118	1,007			[illegible]	2,945
Expenditures								
Cost of sales	1,776	1,493					1,776	1,493
Food contract service					$(6)	$(11)	(6)	(11)
Salaries and benefits	348	298	230	208			[illegible]	506
Travel and other personnel costs	7	4	3	9			[illegible]	13
External contract services	8	2	18	10		2	[illegible]	14
Landscaping			18	21			[illegible]	21
Utilities	8	7	171	147		10	[illegible]	164
Debenture repayment, principal			24	23			[illegible]	23
Interest	97	76	224	225			[illegible]	301
Equipment	13	22	23	7			[illegible]	29
Insurance			2	2			[illegible]	2
Janitorial	5	4	92	83		16	[illegible]	103
Repairs and maintenance	6		226	293	[illegible]	32	[illegible]	325
Other operating costs	38	26	36	17	3	21	[illegible]	64
Total Expenditure	[illegible]	1,932	[illegible]	1,045	47	70	[illegible]	3,047
Net Revenue (Expenditure) (Exhibit B)	$ [illegible]	$ 6	$ [illegible]	$ (38)	$(47)	$(70)	$ [illegible]	$ (102)

Exhibit F

SIMON FRASER UNIVERSITY

Statement of Changes in Net Investment in Land, Buildings and Equipment

For the Year Ended March 31, 1983

(thousands of dollars)

	1983	1982
Increases in net investment during the year:		
Additions to land, buildings and equipment	$13,086	$ 8,956
Sinking fund payments - British Columbia Educational Institutions Capital Financing Authority	628	402
Interest earned on the sinking fund	205	144
Principal repayments - Canada Mortgage and Housing Corporation debentures	24	23
	13,943	9,525
Decreases in net investment during the year:		
Increase in long term debt - British Columbia Educational Institutions Capital Financing Authority	8,987	9,708
Interim financing on projects	1,915	(2,331)
	10,902	7,377
Net increase during the year	3,041	2,148
Net investment in land, buildings and equipment, April 1, 1982	58,457	56,309
Net investment in land, buildings and equipment, March 31, 1983 (Exhibit A)	$61,498	$58,457

SIMON FRASER UNIVERSITY

Notes to Financial Statements

March 31, 1983

1. Significant Accounting Policies

These financial statements have been prepared in accordance with accounting principles generally accepted for universities. The significant accounting policies followed by Simon Fraser University include:

(a) Fund Accounting

The University accounts are maintained in conformity with fund accounting procedures in order to recognize restrictions imposed on the use of resources. Under these procedures resources are classified into funds in accordance with objectives authorized by the Board of Governors or otherwise specified. Funds have been combined into the following major groups:

- General purpose operating funds comprise revenues used in the general operations of the University.
- Specific purpose operating funds consist of grants and donations for designated projects and the income earned on endowment funds.
- Endowment funds are received or appropriated with the stipulation the principal will be invested and the related earned income will be expended for specific purposes.
- Capital funds comprise amounts received for the purchase of capital assets as described in note 1 (b).

(b) Land, Buildings and Equipment

Construction costs for buildings and other facilities, including original equipment and furniture, major renovation costs, and new equipment funded under the Educational Institution Capital Finance Act are capitalized in the Capital Fund. Replacement equipment and furniture, new equipment not specified above, and minor renovations are expensed as the costs are incurred in the various funds.

No provision is made for depreciation of buildings and equipment.

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(c) Inventories

Inventories of supplies are stated at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

(d) Ancillary Enterprise Operations

Ancillary enterprises provide goods and services to the University community on a charge-for-service basis. They include campus food service, which is operated by a contractor, residences and bookstore. Expenses include direct operating costs and payments of interest and principal on debentures relating to the residences. No administrative overhead has been applied.

(e) Other

Library books and periodicals are expensed in the year of acquisition.

Leases of a capital nature are expensed in the Operating Fund as payments are made.

Employee vacation pay entitlements are not accured.

(f) Change in Accounting Policy

In prior years, expenditures on individual sponsored research projects in excess of funds received in the year were recorded as receivables and revenue. This policy has been changed in the current year to net over and under expenditures on individual projects by sponsoring entity. The cumulative effects of this change ($726,000) are shown as reductions of accounts receivable and the specific purpose fund at March 31, 1982. This change in accounting policy has had no material effect on the comparative revenue amounts and accordingly the 1982 revenue has not been restated.

2. Short Term Financing - Capital Fund

The interim financing of capital construction projects is authorized under the provisions of the Educational Institution Capital Finance Act. Bank loans are retired from the proceeds of long term debt issued under the authority of the Act. Accounts and holdbacks payable and commitments under building and other contracts will be financed similarly in the next fiscal year.

Accounts payable and receivable include accrued interest in the amount of $1,329,000 (1982 - $841,000) on short and long term borrowings. The interest will be received from the Province of British Columbia in the next fiscal year.

.....3

3. Long Term Debt

A. Canada Mortgage and Housing Corporation

Maturity Date	Interest Rate	Balance Outstanding March 31/83	Balance Outstanding March 31/82	Annual Payments Including Interest
		(thousands of dollars)		
Jan 1, 2017	5.375%	$ 193	$ 195	$ 12
Jan 2, 2018	5.875%	960	968	65
Jul 1, 2019	6.875%	2,272	2,286	171
Total (Exhibit A)		$3,425	$3,449	$248

The debentures are secured by a floating charge on the student residences.

B. Capital Financing Authority

Maturity Date	Interest Rate	Face Value	Sinking Fund Balance	Balance Outstanding March 31 1983	Balance Outstanding March 31 1982	Annual Payments
		(thousands of dollars)				
Dec 1, 1986	16.875%	$ 292	$ 20	$ 272	$ 292	$ 72
Jun 9, 1998	9.41	2,000	326	1,674	1,755	237
Jan 10, 1999	9.82	2,000	262	1,738	1,816	245
Mar 9, 1999	10.16	3,700	453	3,247	3,381	466
Apr 10, 1999	10.26	800	99	701	730	102
Nov 9, 1999	10.68	3,700	338	3,362	3,486	485
Mar 10, 2000	12.74	2,000	187	1,813	1,879	304
Sep 10, 2000	12.55	2,100	128	1,972	2,040	315
Mar 10, 2001	13.13	210	12	198	204	33
Apr 10, 2001	13.66	2,500	63	2,437	2,500	396
May 8, 2001	13.69	2,280	57	2,223	2,280	362
Jul 10, 2001	14.81	1,880	46	1,834	1,880	320
Oct 9, 2001	17.00	1,000	23	977	1,000	192
Mar 10, 2002	16.10	1,756	39	1,717	1,756	321
May 10, 2002	15.25	1,980		1,980		345
Jun 10, 2002	14.96	1,000		1,000		171
Aug 10, 2002	16.53	1,400		1,400		262
Oct 8, 2002	14.16	2,000		2,000		327
Nov 10, 2002	13.43	1,607		1,607		251
Dec 10, 2002	12.01	1,000		1,000		142
Total (Exhibit A)		$35,205	$2,053	$33,152	$24,999	$5,343

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Annual payments consist of interest and sinking fund payments. Payments made in 1982/83 totalled $4,192,000 (1981/82 $2,794,000). The payments to the sinking fund are based on the discounted present values required to fund fully the repayment of the debt by respective maturity dates. The sinking fund balance consists of total sinking fund installments to March 31, 1983 plus interest earned thereon. Sinking fund payments, which are financed by the Province of British Columbia, made during 1982/83 amounted to $628,000 (1981/82 $402,000). Earned interest thereon recorded for 1982/83 is $205,000 (1981/82 $144,000).

The long term debt includes $234,000 repayable in U.S. funds. This amount was recorded at the Canadian equivalent as at the date of receipt and is currently shown at $272,000 Canadian. If this amount were based on the exchange rate prevailing on March 31, 1983 the Canadian equivalent would be $290,000.

4. Commitments - Capital Fund

Total commitments under contracts for capital projects amount to $2,600,000 as at March 31, 1983 (March 31, 1982 $5,871,000) of which $2,398,000 are to be financed under the Educational Institution Capital Finance Act.

5. Academic Pension Plan

Amendments to the Academic Pension Plan effective July 1, 1981 included provision for further contributions to the Formula Retirement Benefit Account.

An actuarial valuation as at January 1, 1983 estimated as resultant potential underfunding in the amount of $2,513,000 if the actuarial assumptions are realized. The reserve has been increased by $500,000, which brings the total including interest on previous balances, to $1,070,000 as at March 31, 1983.

6. Restatement of Comparative Figures

Certain 1982 figures in the financial statements have been restated in order to conform with the financial statement presentation adopted in 1983. There was no effect on the fund balances except as disclosed in Note 1f.

Schedule 1

SIMON FRASER UNIVERSITY

Schedule of General Purpose Expenditures

For the Year Ended March 31, 1983

(thousands of dollars)

Expenditures	Academic	Library	Student Services and Awards	Plant and Maintenance	Computer Centre	Administration and General	Total Expenditures 1983	Total Expenditures 1982
Academic Salaries								
Academic ranks	$25,851						$25,851	$23,376
Other instruction and research	3,804						3,804	3,722
Other salaries and wages	7,540	$3,051	$2,460	$2,311	$ 2,516	$4,983	22,861	20,964
Employee benefits	4,236	401	264	388	282	673	6,244	5,453
Travel and other personnel costs	1,167	19	193	24	33	245	1,681	1,801
Expendable supplies	2,564	282	367	918	863	698	5,692	5,764
Equipment and furnishings	292	30	22	2	134	176	656	748
Equipment rentals	217	79	10	6	1,572	39	1,923	1,624
Facilities rental	175		5			10	190	175
Books and periodicals		1,527					1,527	1,257
Utilities	295	34	43	1,590	29	85	2,076	1,820
Student awards			1,534				1,534	1,375
Contract services	3	99	1	1,591		4	1,698	1,660
Professional fees	100		32	93	50	474	749	660
Renovations and alterations	101	14	15	156	34	52	[illegible]	382
Insurance						148	[illegible]	123
Memberships			5			60	[illegible]	57
Internal cost allocations	3,076	249	14	35	(4,855)	1,428	[illegible]	(33)
External cost recoveries	(13)	(155)	(558)	(401)	(810)	(456)	(2,393)	(2,106)
Total	$49,408	$5,630	$4,407	$6,713	$ (152)	$8,619	$74,625	$68,822

Schedule 2

SIMON FRASER UNIVERSITY

Schedule of Academic Expenditures

For the Year Ended March 31, 1983

(thousands of dollars)

	General Purpose Fund	Sponsored Research	Other Grants and Programmes	Capital Fund	Total Expenditures 1983	Total Expenditures 1982
Faculty of Arts						
Dean's Office	$ 424	$ 5	$ 55		$ 484	$ 526
Archaeology	837	241	3	$ 20	1,101	1,106
Economics	2,232	14	10		2,256	1,842
English	2,546	14	75	6	2,641	2,561
Geography	1,491	32	4	40	1,567	1,437
History	1,310	54	10	1	1,375	1,397
Languages, Literatures and Linguistics	2,004	4	26	10	2,044	1,934
Philosophy	748	18	20		786	727
Political Science	876	15	4		895	774
Psychology	2,394	129	3	36	2,562	2,263
Sociology and Anthropology	1,125	4	1	1	1,131	1,094
	15,987	530	211	114	16,842	15,661
Faculty of Business Administration	3,045	66	29	26	3,166	2,757
Faculty of Education	5,371	124	471	38	6,004	5,516
Faculty of Engineering Science			183		183	146
Faculty of Interdisciplinary Studies						
Dean's Office	407	41			448	374
Centre for the Arts	1,911		6	21	1,938	1,776
Communication Studies	1,034	8	33	15	1,090	1,069
Computing Science	2,506	296		197	2,999	2,612
Criminology	1,297	423	64	1	1,786	1,661
Interdisciplinary Studies	468	28		33	529	397
Kinesiology	1,450	222	112	60	1,847	1,701
	9,073	1,018	215	327	10,637	9,590
Faculty of Science						
Dean's Office	317	15		13	346	436
Biological Sciences	3,402	1,524		70	4,996	4,731
Chemistry	2,753	992		82	3,827	4,004
Mathematics	2,684	236		26	2,946	2,514
Physics	1,971	1,303	1	65	3,340	2,750
Science Workshops	508			2	510	457
Western Canadian Universities Marine Biological Society Grant						131
	11,635	4,070	1	258	15,964	15,023
Other Expenditures						
Animal Research Facility	77			2	79	97
Continuing Studies	2,198	6	1,157	5	3,366	3,113
Co-op Education	241			1	242	175
Graduate Studies	195	191			386	750
Instructional Media Centre	1,073			68	1,141	1,100
Programs of Distinction	377				377	259
Reading and Study Skills Centre	136				136	226
	4,297	197	1,157	76	5,727	5,720
Total Academic Expenditures	$49,408	$6,005	$2,267	$839	$58,523	$54,413

SURREY FARMS PRODUCTS INVESTMENTS LTD.

Touche Ross & Co.
Chartered Accountants

AUDITORS' REPORT

The Shareholder ,
Surrey Farm Products Investments Ltd.

We have examined the balance sheet of Surrey Farm Products Investments Ltd. as at March 31, 1983 and the statements of loss and deficit for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at March 31, 1983 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, B.C.,
June 3, 1983.

Touche Ross & Co
Chartered Accountants

700 [illegible] WEST HASTINGS STREET VANCOUVER BRITISH COLUMBIA [illegible]
TELEPHONE [illegible] TELEX 04 [illegible]

Touche Ross & Co

SURREY FARM PRODUCTS INVESTMENTS LTD.

(Incorporated under the Company Act of British Columbia)

BALANCE SHEET AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current		
Cash	$ 179	$ -
Term deposits	2,712	4,038
Accrued interest receivable	-	464
	$ 2,891	$ 4,502
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$ -	$ 500
SHAREHOLDERS' EQUITY		
Capital stock		
Authorized		
12,600 $2.75 cumulative, redeemable, preferred shares, Series A par value $50 each		
150,000 common shares of no par value		
Issued and fully paid		
11,027 preferred shares	551,350	551,350
101,750 common shares	41,155	41,155
	592,505	592,505
Deficit	(589,614)	(588,503)
	$ 2,891	$ 4,502

Approved by the Director

.................................Director

See accompanying notes to financial statements.

SURREY FARM PRODUCTS INVESTMENTS LTD.

STATEMENT OF LOSS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Income		
Interest income	$ 752	$8,418
Expenses		
Accounting and audit	350	325
Consulting fees	-	1,967
Legal	646	188
Miscellaneous	-	1,000
Records storage	867	820
	1,863	4,300
Net loss (income) for the year	$1,111	($4,118)

See accompanying notes to financial statements.

Touche Ross & Co

SURREY FARM PRODUCTS INVESTMENTS LTD.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Deficit at beginning of year	$588,503	$532,621
Net loss (income) for the year	1,111	(4,118)
	589,614	528,503
Distribution of funds to Her Majesty the Queen In Right of the Province of British Columbia	-	60,000
Deficit at end of year	$589,614	$588,503

See accompanying notes to financial statements.

Touche Ross & Co.

SURREY FARM PRODUCTS INVESTMENTS LTD.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1983

1. Subsidiary companies

   The wholly-owned subsidiaries, Surrey Farm Products Hatchery Ltd. (formerly Pacific Hatchery Ltd.) and Western Feed Co. Ltd. are inactive and have no assets or liabilities.

2. Income taxes

   The purchase on February 17, 1975 of all the issued shares of Surrey Farm Products Investments Ltd. by the Province of British Columbia had the effect of making the Company exempt from income taxes under Section 149 of the Income Tax Act.

UNIVERSITIES COUNCIL

Morgan & Company
Chartered Accountants
1210 - 675 West Hastings Street
Vancouver B C V6B 1N2
Telephone (604) 687-5841

AUDITORS' REPORT

The Members
Universities Council

We have examined the statement of financial position of the Universities Council as at March 31, 1983 and the statement of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, Canada.
June 9, 1983

Chartered Accountants

UNIVERSITIES COUNCIL

STATEMENT OF FINANCIAL POSITION

MARCH 31, 1983

	1983	1982
ASSETS		
Cash	$ 23,601	$ 62,887
Funds held for external organizations and others (Note 3)	94,748	63,047
Short term deposits	275,000	200,000
Prepaid rent		4,513
Furniture and equipment (Note 1)		
	$ 393,349	$ 330,447
LIABILITIES		
Accounts payable	$ 25,455	$ 15,499
Unexpended funds held for external organizations and others (Note 3)	94,748	63,047
UNEXPENDED OPERATING FUNDS		
Balance, beginning of year	251,901	166,232
Excess of revenue over expenditure	21,245	85,669
Balance, end of year	273,146	251,901
	$ 393,349	$ 330,447

Approved on behalf of the Universities Council

Chairman

Vice-Chairman

UNIVERSITIES COUNCIL

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Grant - Province of British Columbia	$ 629,000	$ 604,800
Administrative fees to external organizations		5,116
Interest earned	33,867	42,572
	662,867	652,488
EXPENDITURE		
Members' per diem payments	82,450	89,700
Employees' remuneration	259,522	190,136
Employee benefits	34,167	23,668
Fees - independent consultants	18,688	19,147
Grants and subsidies	13,500	16,008
Travel expenses	49,744	39,215
Meeting and conference expenses	34,376	29,650
Office rent	75,662	62,580
Office equipment leases	10,707	9,315
Office furniture and equipment purchases (Note 1)	11,897	34,191
Printing, stationery and office supplies	14,009	17,215
Telephone, long distance and equipment rental	12,600	12,104
Postage and courier service	7,780	11,160
Library and subscriptions	9,162	7,229
Staff recruitment and relocation	812	415
Other	6,546	5,086
	641,622	566,819
EXCESS OF REVENUE OVER EXPENDITURE	$ 21,245	$ 85,669

UNIVERSITIES COUNCIL

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. ACCOUNTING POLICY

Office furniture and equipment purchases are charged to expenditures when purchased. The cumulative cost of office furniture and equipment charged to expenditures amounts to $49,265 (1982 - $37,368)

2. EXCESS OF REVENUE OVER EXPENDITURE

The Universities Council is an agent of the Crown in right of the Province of British Columbia. As such no income taxes are payable on any excess of revenue over expenditure.

3. FUNDS HELD FOR EXTERNAL ORGANIZATIONS AND OTHERS

The Universities Council acts as recipient and disbursing agent of grant funding provided by the Ministry of Universities, Science and Communications for certain external organizations and for designated projects or activities.

4. COMMITMENT

The Universities Council has leased realty at an annual cost of approximately $67,000 to September 30, 1984.

5. STATEMENT OF CHANGES IN FINANCIAL POSITION

A Statement of Changes in Financial Position has not been prepared as its inclusion with these financial statements would not be meaningful.

UNIVERSITY OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of British Columbia, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the balance sheet of The University of British Columbia as at 31 March 1983 and the statements of revenue and expenditure and changes in fund balances, ancillary enterprise operations, changes in appropriated fund balances and net investments in land, buildings and equipment for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at 31 March 1983 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles generally accepted for universities, applied, after giving retroactive effect to the change in the method of recording revenue for sponsored research projects as explained in note 2 to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
10 June 1983

THE UNIVERSITY OF BRITISH COLUMBIA
BALANCE SHEET
AS AT MARCH 31 1983

Exhibit A

ASSETS

	1983	1982
OPERATING FUNDS		
Cash and bank deposit notes	$ 19,250,816	$ 38,228,596
Investments at cost (market value $31,025,529 - 1982 $9,896,570)	30,894,980	12,120,966
Accounts receivable (Note 2a)	8,893,835	9,101,117
Inventories (Note 1)	3,734,364	3,270,135
	$ 62,773,995	$ 62,720,814
ENDOWMENT AND STUDENT LOAN FUNDS		
Cash and bank deposit notes	$ 4,917	$ 6,835
Investments at cost (market value $59,367,551 - 1982 $44,463,955)	56,700,000	50,580,000
Accounts receivable (Note 6)	317,797	-
Student loans receivable	402,504	348,226
Donated property (Note 2h)	185,443	2
	$ 57,610,661	$ 50,935,063
CAPITAL FUNDS		
Cash and bank deposit notes	$ 7,146,075	$ 10,389,386
Accounts receivable	4,171,020	2,718,410
Investment in teaching facilities at associated hospitals (Note 4)	10,488,634	9,047,354
Land, buildings and equipment at cost (Exhibit E)	362,493,773	338,075,336
	$384,299,502	$360,230,486

LIABILITIES AND FUND BALANCES

		1983	1982
Accounts payable and accrued liabilities		$ 21,212,623	$ 21,286,415
Deferred income - fees and services		1,437,954	1,346,477
General purpose funds			
General - Unappropriated	(Exhibit B)	474,568	1,371,780
- Appropriated	(Exhibit D)	2,501,376	5,675,678
Provision for future expenditure on ancillary enterprises (Note 5)		2,137,465	1,080,687
Specific purpose funds (Note 2a)	(Exhibit B)	35,010,009	31,959,777
		$ 62,773,995	$ 62,720,814
Student loan funds		$ 1,277,740	$ 1,275,063
Endowment funds		56,332,921	49,660,000
	(Exhibit B)	$ 57,610,661	$ 50,935,063
Accounts payable, holdbacks and accrued liabilities		$ 6,630,401	$ 6,812,776
Bank loans (Note 4)		15,730,533	8,844,222
Long-term Debt (Note 4) Less Sinking Fund	$108,160,505 4,924,162	103,236,343	91,143,780
Net investment in land, buildings and equipment	(Exhibit F)	250,050,175	244,140,370
Capital funds	(Exhibit B)	8,652,050	9,289,338
		$384,299,502	$360,230,486

Approved by the Board of Governors

L.R. Peterson, Q.C.
Chairman, Board of Governors

W. White, F.C.G.A.
Vice President and Bursar

The accompanying notes are an integral part of these financial statements.

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED MARCH 31 1983

Exhibit B

	General Purpose Operating Funds		Specific Purpose Operating Funds		Endowment and Student Loan Funds		Capital Funds	
	1983	1982	1983	1982	1983	1982	1983	1982
REVENUE AND ADDITIONS								
Grants:								
Operating	$172,570,508	$161,981,675	$ 10,720,405	$ 10,350,170	$ -	$ -	$ -	$ -
Capital	-	-	-	-	-	-	15,901,055	14,435,008
Authorized Capital Borrowings	-	-	-	-	-	-	14,496,566	20,261,283
Student Fees	22,567,575	16,363,215	240,660	160,090	-	-	-	-
Investment Income	4,785,606	6,456,187	7,289,426	5,184,835	1,232,605	1,189,699	1,173,336	2,205,039
Sponsored Research	-	-	48,009,883	40,492,543	-	-	-	-
Gifts, Grants and Bequests	-	-	11,387,743	12,378,996	2,452,319	3,276,886	810,876	1,516,962
Miscellaneous	188,861	201,360	-	-	-	-	-	-
Total Revenue	200,112,550	185,002,437	77,648,117	68,566,634	3,684,924	4,466,585	32,381,833	38,418,292
EXPENDITURE AND DEDUCTIONS								
Academic	146,235,050	129,741,312	19,131,332	15,888,398	-	-	-	-
Library	15,310,037	14,310,964	1,918,580	866,754	-	-	-	-
Sponsored Research	-	-	45,964,209	41,012,865	-	-	-	-
Student Services	3,073,957	2,511,891	1,252,670	870,459	-	-	-	-
Fellowships, Scholarships and Bursaries	3,661,112	1,890,763	3,183,160	2,850,255	-	-	-	-
Plant Maintenance	24,960,918	20,729,438	-	-	-	-	-	-
Administration and General	10,691,684	9,496,771	182,775	96,827	4,655	2,999	-	-
Interest on Capital Borrowings	-	-	-	-	-	-	11,850,084	9,409,381
Land, Buildings and Equipment	-	-	-	-	-	-	21,169,037	32,547,200
Total Expenditure	203,932,758	178,681,139	71,632,726	61,585,558	4,655	2,999	33,019,121	41,956,581
Ancillary Enterprises (Net)(Exhibit C)	221,136	17,271	-	-	-	-	-	-
	204,153,894	178,698,410	71,632,726	61,585,558	4,655	2,999	33,019,121	41,956,581
Excess (Deficiency) of Revenue over Expenditure	(4,041,344)	6,304,027	6,015,391	6,981,076	3,680,269	4,463,586	(637,288)	(3,538,289)
Appropriations and Transfers								
Inter-Fund Transfers (Note 3)	(30,170)	-	(2,965,159)	(764,828)	2,995,329	764,828	-	-
Transfers From (To)	4,314,467	359,501	-	-	-	-	-	-
Appropriated Fund Balance (Exhibit D)	(940,165)	(5,675,678)	-	-	-	-	-	-
	3,344,132	(5,316,177)	(2,965,159)	(764,828)	2,995,329	764,828	-	-
Increase (Decrease) in Fund Balance	(697,212)	987,850	3,050,232	6,216,248	6,675,598	5,228,414	(637,288)	(3,538,289)
Fund Balances April 1	1,371,780	383,930	31,959,777	29,062,424	50,935,063	45,706,649	9,289,338	12,827,627
Change in Accounting Policy (Note 2a)	-	-	-	(3,318,895)	-	-	-	-
Fund Balances March 31 (Exhibit A)	$ 674,568	$ 1,371,780	$ 35,010,009	$ 31,959,777	$ 57,610,661	$ 50,935,063	$ 8,652,050	$ 9,289,338

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF ANCILLARY ENTERPRISE OPERATIONS

FOR THE YEAR ENDED MARCH 31 1983

Schedule 4 (1)

	Bookstore		Campus Food Services		Residences Food Services		Student Housing and Conferences Single		Student Housing Family	
	1983	1982	1983	1982	1983	1982	1983	1982	1983	1982
REVENUE										
Sales	$7,689,584	$6,967,236	$6,936,676	$6,080,301	$ 267,297	$ 267,560	$ 252,708	$ 208,393	$ 147,288	$ 131,989
Rentals	-	-	-	-	2,873,568	2,398,892	6,326,124	5,425,456	1,030,348	894,283
	7,689,584	6,967,236	6,936,676	6,080,301	3,140,865	2,666,452	6,578,832	5,633,849	1,177,636	1,026,272
EXPENDITURE										
Cost of Sales	5,258,152	5,179,636	3,775,741	3,512,700	1,471,210	1,337,095	-	-	-	-
Salaries and Wages	1,601,186	1,206,870	2,366,627	1,950,171	1,128,906	1,002,368	2,133,800	1,756,262	111,452	120,994
Employee Benefits	133,161	100,517	108,641	173,193	26,046	50,838	149,586	92,056	11,767	10,891
Utilities	31,280	26,763	-	8,566	53,762	69,169	536,976	409,438	187,737	187,815
Other Operating	271,655	289,669	325,186	300,502	165,986	125,219	1,236,814	1,066,430	370,010	117,958
Development of Facilities	-	-	68,905	21,912	-	57,912	269,731	1,092,218	113,871	42,030
Debt Repayment, including Interest	289,256	157,900	271,566	139,959	65,536	65,531	1,150,865	1,190,865	280,152	280,152
	7,884,720	6,967,236	6,936,676	6,080,301	2,941,426	2,677,100	6,005,770	5,566,167	1,035,017	959,244
Net Operating Margin for Year	(195,136)	-	-	-	199,439	(10,648)	573,062	67,682	142,617	67,028
Reserved for Future Development	-	-	-	-	199,439	(10,648)	573,062	67,682	142,617	67,028
Excess (Deficiency) of Revenue over Expenditure	($ 195,136)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF ANCILLARY ENTERPRISE OPERATIONS

FOR THE YEAR ENDED MARCH 31 1983

Exhibit E(II)

	University Farm Oyster River 1983	University Farm Oyster River 1982	Community Health Centre 1983	Community Health Centre 1982	Parkade 1983	Parkade 1982
REVENUE						
Sales	$684,750	$640,011	$ -	$ -	$123,702	$106,875
Rental	6,373	5,667	-	-	147,259	116,948
Community Health Centre	-	-	370,657	299,110	-	-
	691,123	645,678	370,657	299,110	270,961	223,823
EXPENDITURES						
Salaries and Wages	313,315	286,910	326,636	263,716	88,361	66,059
Employee Benefits	28,777	25,532	26,636	26,310	8,491	6,507
Utilities	27,132	26,463	30,765	21,907	25,685	24,680
Other Operating	307,105	293,929	17,167	11,000	18,616	13,710
Development of Facilities	3,194	1,244	-	-	34,307	-
	679,523	634,078	408,257	327,981	175,460	110,956
Net Operating Margin For Year	11,600	11,600	(37,600)	(28,871)	95,481	112,867
Due to Province of British Columbia	-	-	-	-	95,481	112,867
Excess (Deficiency) of Revenue over Expenditure	$ 11,600	$ 11,600	($ 37,600)	($ 28,871)	$ -	$ -

SUMMARY TOTAL OPERATIONS

	1983	1982
Net Operating Margin for Year	$789,433	$199,658
Less: Reserved for Future Development	915,088	104,062
Due to Province of British Columbia (Parkade)	95,481	112,867
Excess (Deficiency) of Revenue over Expenditure (Exhibit B)	($221,136)	($ 17,271)

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN APPROPRIATED FUND BALANCES

FOR THE YEAR ENDED MARCH 31 1983

Exhibit D

	APPROPRIATED FUND BALANCE MARCH 31 1982	DEDUCTIONS DURING YEAR	ADDITIONS AND TRANSFERS DURING YEAR	APPROPRIATED FUND BALANCE MARCH 31 1983
General Purpose Operating Funds Appropriations:				
Non-recurring Operating Purposes	$1,605,893	$1,605,893	$1,575,283	$1,575,283
Contingency Fund to Meet Possible Tuition Fee Deficiency	863,476	863,476	-	-
Reserve for Future Price Increases in Utilities	273,536	273,536	108,383	108,383
Provision for Academic Retrenchment Assistance Fund	1,647,947	86,736	(1,561,211)	-
Renovations to Animal Unit	537,600	537,600	-	-
Non-recurring Allocations to Faculties and Non-academic Departments to Assist in the Retrenchment Programme	676,610	676,610	-	-
University Research Forest	70,616	70,616	-	-
For Specific Projects and Services Not Completed	-	-	817,710	817,710
	$5,675,678	$4,114,467	$ 940,165	$2,501,376
	(Exhibit B)	(Exhibit B)	(Exhibit B)	(Exhibit A)

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF NET INVESTMENT IN LAND, BUILDINGS AND EQUIPMENT

FOR THE YEAR ENDED MARCH 31 1983

Exhibit E

	Land, Buildings and Equipment	Financed By		Total	
		Ancillary Enterprises	Authorized Capital Borrowings	1983	1982
Balance, beginning of year	$338,075,336	($23,208,962)	($70,726,004)	$244,140,370	$242,165,332
Add:					
Capital Funds Expenditures (Exhibit B)	21,169,057	-	-	21,169,057	32,547,200
Ancillary Enterprises Expenditures	5,340,561	-	-	5,340,561	3,982,560
Canada Mortgage & Housing Corp. -					
Principal Repayment	-	152,754	-	152,754	143,937
British Columbia Educational Institutions Capital Financing Authority Sinking Fund -					
Interest Earned	-	-	512,128	512,128	288,089
Principal Repayment	-	-	1,805,953	1,805,953	1,119,542
	364,584,954	(23,056,208)	(68,407,923)	273,120,823	280,246,660
Deduct:					
Renovation and Other Amounts Not Capitalized	2,091,181	-	-	2,091,181	3,467,822
Demolished Buildings	-	-	-	-	307,597
Transfer of Equipment to Health Sciences Centre Hospital Society	-	-	-	-	5,955,812
Net Increase in Borrowings	-	4,533,380	16,246,087	20,779,467	26,375,059
	2,091,181	4,533,380	16,246,087	22,870,648	36,106,290
Balance, end of year	$362,493,773	($27,589,588)	($84,654,010)	$250,250,175	$244,140,370
	(Exhibit A)			(Exhibit A)	(Exhibit A)

THE UNIVERSITY OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

MARCH 31 1983

NOTE 1 Significant Accounting Policies

a) General

These financial statements have been prepared in accordance with accounting principles generally accepted for Universities. These practices vary from those applicable to profit-oriented enterprises in respect to the following:

- No accrual for vacation pay is provided for salaried employees.
- No provision is made in the financial statements for depreciation of buildings and equipment.
- Long-term investment income is recorded on a cash basis.
- Library books and periodicals are expensed in the year of acquisition.

b) Fund Accounting

Transactions of the University are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenues and their related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the University, and determinations made by the Board of Governors. The major fund divisions are described below:

- General Purpose Operating Funds consist of those revenues and expenditures used in the general operations of the University. Revenues include investment income on funds held for specific purposes.
- Specific Purpose Operating Funds consist of those revenues and expenditures used for projects stipulated by the donors and include income earned on Endowment Funds.
- Endowment Funds consist of donations received with the stipulation that the principal be invested and the income earned be expended for designated purposes.
- Student Loan Funds consist of donations received for the purpose of making loans to students.
- Capital Funds consist of gifts, grants and authorized capital borrowings received for the purpose of acquiring capital assets, as described in Note 1(d). These funds may also be used for major renovations and alterations and capital project administrative costs.

c) Inventories

Inventories of merchandise held for resale are stated at the lower of cost and net realizable value. Supplies inventories are recorded at cost. Livestock and experimental animals are stated at market value.

The University of British Columbia
Notes to Financial Statements
March 31 1983

Note 1 (continued)

d) Land, Buildings and Equipment

Expenditures for the acquisition of land and buildings or for the initial equipping of buildings are recorded in the statement of revenue and expenditure in the year in which they are incurred and are included as capital assets, at cost, on the balance sheet. When similar assets are donated for use in operations, they are recorded on the balance sheet at cost but are not reflected on the statement of revenue and expenditure. Expenditure for the development and expansion of the University site services is included in land, buildings and equipment if paid out of capital funds and expensed if paid out of operating funds.

e) Ancillary Enterprises

Ancillary Enterprises provide goods and services to the university community and are expected to operate on a break-even basis. These enterprises are assessed most overhead costs associated with their operations including payments of principal and interest on all long term debt. Capital additions for these operations are recorded in the statement of net investment in land, buildings and equipment in the year in which they are incurred and are included as capital assets, at cost, on the balance sheet.

f) Investments

Investments are recorded at cost. Gains or losses on sales of investments are recognized in the year of disposal and are included in Investment Income.

g) Related Organizations and Agencies

The financial statements of The University of British Columbia do not include the income or expense of the Health Sciences Centre Hospital, Aquatic Centre, Thunderbird Winter Sports Centre, Faculty Club, Graduate Student Centre and Triumf, but original buildings and contents are included in the capital funds balance sheet.

The University of British Columbia
Notes to Financial Statements
March 31 1983

NOTE 2 Changes in Accounting Policy

a) Specific Purpose Operating Fund - Revenue Recognition

The policy of recording all expenditures in excess of funds received for research and teaching and educational purposes, as revenue and accounts receivable at year-end was changed. Only over-expenditures covered by claims to the related granting institutions are now recorded. This change in policy resulted in a decrease of $783,640 (1982 - $1,546,666) in the specific purpose operating funds revenue (Exhibit B) and a decrease of $5,649,201 (1982 - $4,865,561) in accounts receivable and the specific purposes fund balance (Exhibit A). The prior year's figures have been restated to conform with this change.

b) Donated Property

The policy of recording donated property at a nominal value of one dollar has been changed to recording it at market value at the date of acquisition. This change in policy resulted in an increase of $185,441 in the value of donated property, endowment revenue and endowment funds balance representing properties acquired during the current year. This policy has not been applied retroactively as the market value of the properties at the date of their acquisition is not considered material.

NOTE 3 Inter Fund Transfers

Inter fund transfers are comprised of the following:

- Unexpended income of $2,965,159 earned on endowment capital which is added to the endowed amount

- An amount of $30,170 from general purpose funds to endowment funds for the Douglas McK. Brown chair in Law

The University of British Columbia
Notes to Financial Statements
March 31 1983

NOTE 4 Bank Loans and Long-term Debt

Bank Loans	Principal 1983	Principal 1982
Authority		
Ancillary Enterprises - Section 55(1) of University Act	$ 5,589,705	$ 1,426,220
British Columbia Educational Institutions Capital Financing Authority	10,140,828	7,418,002
(Exhibit A)	$15,730,533	$ 8,844,222

Long-term Debt	Annual Payments Including Interest	1983	1982
Canada Mortgage and Housing Corporation 5.125% to 7.875% due 2012 to 2023 inclusive	$ 1,516,555	$ 20,857,505	$21,010,259
British Columbia Educational Institutions Capital Financing Authority 9.410% to 17.510% due 1986 to 2002 inclusive	$13,834,222	87,303,000	72,739,602
(Exhibit A)		$108,160,505	$93,749,861

Under the authority of the Educational Institution Capital Finance Act, the University has financed certain capital facilities of the University and teaching facilities at associated hospitals with bank demand loans. These loans are then refinanced through debentures issued by the University to the British Columbia Educational Institutions Capital Financing Authority. Funds are received from the Province of British Columbia to fully meet the interest and sinking fund payments. The actual payments to the sinking fund, held by the British Columbia Educational Institutions Capital Financing Authority are based on the discounted present values required to fully fund the repayment of the debentures by their respective maturity dates.

Investment in Teaching Facilities at Associated Hospitals

As of March 31 1983, $10,488,634 of the above-noted bank loans and long-term debt were advanced for capital teaching facilities at associated hospitals.

The University of British Columbia
Notes to Financial Statements
March 31 1983

NOTE 5 Provision for Future Expenditures on Ancillary Enterprises

	Balance April 1 1982	Investment Income	Changes in Reserves March 31 1983	Balance March 31 1983
Food Services				
- Residences	$ 116,020	$ 14,677	$199,409	$ 330,106
Student Housing and Conferences				
- Asset Replacement	203,863	25,779	531,000	760,642
- Facilities Development	719,074	91,527	191,329	1,001,930
University Farm	41,730	3,205	(148)	44,787
	$1,080,687	$135,188	$921,590	$2,137,465
	(Exhibit A)			(Exhibit A)

NOTE 6 Endowment Property

The property at 1055 Granville Street, Vancouver was sold during the year and the sale proceeds of $392,797 are included in gifts, grants and bequests, Endowment and Student Loan Funds (Exhibit B). The property has been carried in the Endowment Funds at a nominal value of one dollar since it was donated to the University in 1969. At March 31 1983 the sum of $317,797 shown as accounts receivable represents the balance of the agreement for sale.

NOTE 7 Commitments

Commitments under capital contracts at March 31 1983 amounted to $6,154,451 (1982 - $14,711,408) to be financed from Capital Funds.

NOTE 8 Comparative Figures

Certain 1982 figures, in addition to those referred to in note 2 have been restated in order to conform with financial statement presentation adopted in 1983, with no resultant effect on the fund balances.

THE UNIVERSITY OF BRITISH COLUMBIA

SCHEDULE OF REVENUE

FOR THE YEAR ENDED MARCH 31 1983

Schedule 1

	Operating Grants	Capital Grants	Student Fees	Investment Income	Sponsored Research	Gifts, Grants and Bequests	Miscellaneous	Total of All Funds 1983	1982
Fees - Regular Session	$ -	$ -	$20,047,986	$ -	$ -	$ -	$ -	$ -	$ -
- Summer Session	-	-	1,000,208	-	-	-	-	-	-
- Spring Session	-	-	679,528	-	-	-	-	-	-
- Correspondence and Extra-Sessional	-	-	762,617	-	-	-	-	-	-
- Other - Late Fees, Supplementals, etc.	-	-	337,896	-	-	-	-	-	-
- Total Student Academic Fees	-	-	22,808,235	-	-	-	-	22,808,235	16,523,305
Government of Canada	-	-	-	-	32,389,910	1,015,835	-	33,405,745	25,949,080
- Museum of Anthropology	200,000	-	-	-	-	-	-	200,000	200,000
Province of British Columbia	172,370,508	15,901,055	-	-	4,777,704	3,223,415	-	196,272,682	186,601,680
- Engineering Expansion	1,000,000	-	-	-	-	-	-	1,000,000	980,000
- Interior Programmes	1,378,000	-	-	-	-	-	-	1,378,000	1,122,223
- Medical Teaching Expansion Programme	8,342,405	-	-	-	-	-	-	8,342,405	8,247,947
- Capital Financing Authority	-	14,496,566	-	-	-	-	-	14,496,566	20,261,283
Municipalities	-	-	-	-	50,366	6,000	-	56,366	16,802
Other Governments	-	-	-	-	1,009,258	176,162	-	1,185,420	1,656,710
Individuals	-	-	-	-	138,661	3,762,680	-	3,901,341	5,630,575
Business and Industry	-	-	-	-	1,974,141	626,656	-	2,600,797	2,482,593
Foundations, Associations	-	-	-	-	7,306,654	4,919,760	-	12,226,414	10,168,593
Interest and Dividends	-	-	-	14,480,973	-	-	-	14,480,973	15,235,760
Unallocated	-	-	-	-	363,189	920,430	188,861	1,472,480	1,377,397
Total as per Statement of Fund Transactions (Exhibit B)	$183,290,913	$30,397,621	$22,808,235	$14,480,973	$48,009,883	$14,650,938	$188,861	$313,827,424	$296,453,968
Summary									
General Purpose Funds	$172,570,508	$ -	$22,567,575	4,785,606	$ -	$ -	$188,861	$200,112,550	$185,002,437
Specific Purpose Funds	10,720,405	-	240,660	7,289,426	48,009,883	11,387,743	-	77,648,117	68,566,634
Total Operating Funds	183,290,913	-	22,808,235	12,075,032	48,009,883	11,387,743	188,861	277,760,667	253,569,071
Endowment and Student Loan Funds	-	-	-	1,232,605	-	2,452,319	-	3,684,924	4,466,585
Capital Funds	-	30,397,621	-	1,173,336	-	810,876	-	32,381,833	38,418,292
	$183,290,913	$30,397,621	$22,808,235	$14,480,973	$48,009,883	$14,650,938	$188,861	$313,827,424	$296,453,968

THE UNIVERSITY OF BRITISH COLUMBIA

SCHEDULE OF EXPENDITURE

FOR THE YEAR ENDED MARCH 31 1983

Schedule 2

	Academic	Library	Sponsored Research	Student Services	Fellowships Scholarships & Bursaries	Plant Maintenance	Administration and General	Land, Buildings & Equipment	Total of All Funds 1983	1982
Salaries:										
Academic and Administrative Executive	$105,982,145	$ 4,106,108	$ 7,572,648	$1,700,675	$1,107,876	$ 59,573	$ 1,068,652	$ 10,100	$121,607,777	$106,838,162
All Other Staff	31,236,671	6,492,508	12,515,381	1,884,740	6,708	16,821,483	5,025,995	81,563	74,065,049	66,038,268
Employee Benefits	15,175,464	1,083,261	1,441,267	270,171	-	1,683,928	775,884	8,716	20,438,691	18,028,782
Travelling:										
General	2,672,204	27,530	2,869,537	491,745	-	15,327	110,485	11,380	6,198,208	5,665,357
Moving Expenses	204,253	1,673	7,486	-	-	-	201	-	213,613	234,112
Expendable Supplies	8,595,510	238,665	6,859,653	583,589	-	(306,972)	1,802,479	2,349,723	20,122,647	22,644,753
Equipment	5,746,886	212,281	5,856,723	76,404	-	47,453	247,285	5,769,280	17,956,312	15,775,031
Equipment Rentals:										
General	814,800	3,288	284,114	61,506	-	10,549	150,402	-	1,324,659	1,419,860
Computer	6,624	456,208	938,995	-	-	136	17,058	307	1,419,328	1,105,947
Memberships	123,726	44,063	20,859	4,480	-	2,032	131,543	123	326,826	272,801
Books and Periodicals	432,195	4,425,637	281,599	14,100	-	1,050	45,871	8,293	5,208,745	4,694,391
Publications	1,177,373	82,883	282,683	46,816	-	16,703	356,573	16,642	1,979,673	1,818,870
Utilities	955,150	36,301	270,235	17,504	-	5,190,599	10,408	3,997	6,484,194	6,478,422
Student Awards	235,982	-	5,751,420	13,500	5,729,688	-	-	-	11,730,590	8,700,263
Insurance	36,686	781	22,266	3,832	-	289,050	75,327	1,049	428,991	364,178
Contract Services	533,383	-	-	-	-	-	5,462	-	538,845	351,192
Professional Fees	2,142,729	158,328	916,983	103,866	-	430,070	321,186	1,836,150	5,909,312	5,746,297
Grants	177,458	-	-	185,916	-	-	591,125	-	954,499	849,069
Interest on Capital Borrowings	-	-	-	-	-	-	11,850,064	-	11,850,064	9,409,381
Renovations and Alterations	1,517,509	10,164	124,371	4,722	-	1,790,848	3,872	314,071	3,765,557	2,201,364
Building Contracts	-	-	-	-	-	-	-	10,684,754	10,684,754	17,866,754
Other	71,900	4,151	1,894	2,596	-	-	139,306	72,909	292,756	207,196
	177,838,648	17,383,830	46,018,114	5,466,162	6,844,272	26,051,829	22,729,178	21,169,057	323,501,090	296,710,430
Deduct cost recoveries	12,472,266	55,213	53,905	1,139,535	-	1,090,911	-	-	14,911,830	14,484,153
Total as per Statement of Fund Transactions (Exhibit B)	$165,366,382	$17,228,617	$45,964,209	$4,326,627	$6,844,272	$24,960,918	$22,729,178	$21,169,057	$308,589,260	$282,226,277
Summary										
General Purpose Funds	$146,235,050	$15,310,037	$ -	$3,073,957	$3,661,112	$24,960,918	$10,691,684	$ -	$203,932,758	$178,681,139
Specific Purpose Funds	19,131,332	1,918,580	45,964,209	1,252,670	3,183,160	-	182,775	-	71,632,726	61,585,558
Total Operating Funds	165,366,382	17,228,617	45,964,209	4,326,627	6,844,272	24,960,918	10,874,459	-	275,565,484	240,266,697
Endowment and Student Loan Funds	-	-	-	-	-	-	4,655	-	4,655	2,999
Capital Funds	-	-	-	-	-	-	11,850,064	21,169,057	33,019,121	41,956,581
	$165,366,382	$17,228,617	$45,964,209	$4,326,627	$6,844,272	$24,960,918	$22,729,178	$21,169,057	$308,589,260	$282,226,277

THE UNIVERSITY OF BRITISH COLUMBIA

SCHEDULE OF GENERAL PURPOSE ACADEMIC EXPENDITURE

FOR THE YEAR ENDED MARCH 31 1983

Schedule 3

	General Purpose Funds	Cost Recoveries	Net Expenditures 1983	1982
General Programmes:				
Arts	$ 34,633,514	$ 189,246	$ 34,444,268	$ 30,802,686
Education	16,371,209	33,378	16,337,831	14,380,747
Science	27,038,966	400	27,038,566	23,928,414
Correspondence and Extra-Sessional Studies	2,338,201	-	2,338,201	2,223,981
	80,381,890	223,024	80,158,866	71,335,828
Professional Programmes:				
Agricultural Sciences, including Campus Farms	5,081,811	369,344	4,712,467	4,174,640
Applied Science	13,604,662	-	13,604,662	12,482,138
Commerce and Business Administration	7,027,328	244,296	6,783,032	5,944,294
Forestry, including Research Forest	3,509,000	585,599	2,923,401	2,620,232
Graduate Studies	2,778,119	74,719	2,703,400	2,582,211
Law	3,214,041	-	3,214,041	2,782,999
	35,214,961	1,273,958	33,941,003	30,586,514
Health Sciences Programmes:				
Coordinator of Health Sciences	1,565,838	840,961	724,877	513,496
Dentistry	4,539,448	292,573	4,246,875	3,868,498
Medicine	22,642,852	4,702,958	17,939,894	15,272,048
Pharmaceutical Sciences	1,916,574	9,976	1,906,598	1,825,092
	30,664,712	5,846,468	24,818,244	21,479,134
Associated Academic Services:				
Centre for Continuing Education	4,597,214	3,289,291	1,307,923	1,097,150
Computing Centre	4,187,828	510,176	3,677,652	2,840,393
Others	2,442,122	110,760	2,331,362	2,402,293
	11,227,164	3,910,227	7,316,937	6,339,836
Total General Purpose Academic Expenditure	$157,488,727	$11,253,677	$146,235,050	$129,741,312

(Schedule 2)

UNIVERSITY OF VICTORIA

UNIVERSITY OF VICTORIA

FINANCIAL STATEMENTS

March 31, 1983

Auditor's Report
Balance Sheet
Statement of Changes in Unappropriated Fund Balances
Statement of Ancillary Enterprise Operations
Statement of Changes in Appropriated Fund Balances
Statement of Changes in Investment in Site, Buildings & Equipment
Notes to Financial Statements
Expenditure by Fund and Object
General Purpose Expenditure by Function and Object

UNIVERSITY OF VICTORIA AND UNIVERSITY OF VICTORIA FOUNDATION

COMBINED FINANCIAL STATEMENTS

March 31, 1983

Combined Balance Sheet
Combined Statement of Changes in Unappropriated Fund Balances

Most of the University's endowment funds are held by the University of Victoria Foundation, a separately incorporated body. These combined statements are prepared to provide comparability with the statements of other universities. These combined statements have not been audited but the individual statements of the University and of the Foundation have each been subject to audit.

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of the University of Victoria, and

To the Minister of Universities, Science and Communications, Province of British Columbia:

I have examined the balance sheet of the University of Victoria as at 31 March 1983 and the statements of changes in unappropriated fund balances, ancillary enterprise operations, changes in appropriated fund balances and changes in investment in site, buildings and equipment for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at 31 March 1983 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles generally accepted for universities applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
30 June 1983

UNIVERSITY OF VICTORIA

BALANCE SHEET as at March 31, 1983

ASSETS	1983	1982
OPERATING FUNDS		
Cash and temporary investments	$15,639,284	$11,825,525
Accounts receivable (note 2)	1,258,629	1,210,506
Inventories	1,198,539	1,066,012
Deferred charges (note 3)	794,172	1,036,048
	$18,890,624	$15,138,091
ENDOWMENT AND STUDENT LOAN FUNDS		
Cash and temporary investments	$ 22,123	$ 4,500
Accounts receivable	21,190	359,564
Investments, at cost (market $91,250 - 1982 $243,710)	104,711	275,065
	$ 148,024	$ 639,129
CAPITAL FUND		
Cash and temporary investments	$ 1,782,871	$ 1,228,447
Accounts receivable (note 2)	957,856	897,219
Site, buildings and equipment	84,194,407	82,934,170
	$86,935,134	$85,059,836

LIABILITIES AND FUND BALANCES	1983	1982
Accounts payable and accrued liabilities	$ 4,518,845	$ 3,629,627
Deferred revenue	554,464	402,334
Fund balances -		
General purpose - appropriated	8,159,881	6,493,295
General purpose - unappropriated	1,048,659	1,092,777
Specific purpose	4,608,775	3,520,058
	$18,890,624	$15,138,091
Endowment fund balance	$ 104,711	$ 602,065
Student loan fund balance	43,313	37,064
	$ 148,024	$ 639,129
Accounts payable and accrued liabilities	$ 1,083,731	$ 1,445,192
Bank loans (note 4)	1,103,644	860,232
Long-term debt (note 5)	30,176,681	29,795,281
Investment in site, buildings and equipment	53,184,925	51,930,717
Capital fund balance	1,386,153	1,028,414
	$86,935,134	$85,059,836

Approved by the Board of Governors

I.H. Stewart
Chairman

R.W. McQueen, C.A.
Vice-President, Finance

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN UNAPPROPRIATED FUND BALANCES

Year ended March 31, 1983

	GENERAL PURPOSE OPERATING		SPECIFIC PURPOSE OPERATING		ENDOWMENT & STUDENT LOAN		CAPITAL	
	1983	1982	1983	1982	1983	1982	1983	1982
REVENUE AND ADDITIONS								
Government grants - provincial	$53,712,082	$48,206,401	$ 3,570,585	$ 3,594,085	$ -	$ -	$ 3,601,952	$ 3,611,816
- federal	53,747	-	4,651,956	4,047,483	-	-	-	-
- other	-	-	67,296	122,573	-	-	-	-
Student fees - credit courses	6,893,044	5,910,135	314,580	234,208	-	-	-	-
- other	953,841	842,907	35,383	29,301	-	-	-	-
Gifts, grants and bequests	6,980	[illegible]	1,340,988	1,053,832	-	-	179,906	89,452
Investment income	1,852,871	2,048,730	132,935	143,205	5,302	250	151,945	451,888
Other revenue	20,381	13,024	-	172	-	-	12,400	-
Authorized capital borrowings	-	-	-	-	947	-	843,631	6,352,088
Total revenue and additions	63,492,946	57,021,565	10,113,723	9,185,870	6,249	250	4,789,834	10,481,253
EXPENDITURE AND DEDUCTIONS								
Academic	39,754,780	35,274,173	3,454,782	2,901,349	-	-	-	-
Library	6,272,538	5,418,854	391,468	382,222	-	-	-	-
Sponsored research	-	-	4,287,987	4,151,620	-	-	-	-
Student awards and services	2,751,708	2,246,470	722,914	821,854	-	5,674	-	-
Plant maintenance	6,783,395	6,011,807	27,143	4,755	-	-	-	-
Administration and general	6,005,180	5,338,975	19,421	23,354	-	-	3,589	31,271
Site, buildings and equipment	-	-	-	-	-	-	1,280,237	10,061,866
Interest on capital borrowings	-	-	-	-	-	-	3,236,444	3,130,831
Total expenditure and deductions	61,567,587	54,289,279	8,903,735	8,285,154	-	5,674	4,520,270	13,223,968
TRANSFERS AND APPROPRIATIONS								
Inter-fund transfers	(88,175)	(472,129)	-	-	-	-	88,175	472,129
Transfers from appropriated funds	3,731,060	1,913,116	-	-	-	-	-	-
Transfers to appropriated funds	(5,612,362)	(4,921,657)	-	-	-	-	-	-
Transfers to University of Victoria Foundation	-	-	(121,271)	-	(497,354)	-	-	-
Net transfers and appropriations	(1,969,477)	(3,480,670)	(121,271)	-	(497,354)	-	88,175	472,129
Net increase (decrease) in fund balances	(44,118)	(748,384)	1,088,717	900,716	(491,105)	(5,424)	357,739	(2,270,586)
Fund balances at beginning of year	1,092,777	1,841,161	3,520,058	2,619,342	639,129	644,553	1,028,414	3,299,000
Fund balances at end of year	$ 1,048,659	$ 1,092,777	$ 4,608,775	$ 3,520,058	$ 148,024	$ 639,129	$ 1,386,153	$ 1,028,414

Ancillary enterprise operations form part of the General Purpose Operating Fund but to improve disclosure are reported on a separate statement.

STATEMENT OF ANCILLARY ENTERPRISE OPERATIONS

Year ended March 31, 1983

	BOOKSTORE & CAMPUS SHOP		FOOD SERVICES		STUDENT RESIDENCES		RENTAL PROPERTIES		TOTAL OPERATIONS	
	1983	1982	1983	1982	1983	1982	1983	1982	1983	1982
REVENUE										
Sales	$2,554,852	$2,464,840	$1,467,032	$1,605,441	$ -	$ -	$ -	$ -	$4,021,884	$4,070,281
Rentals and meal passes	11,979	12,164	1,685,275	1,608,498	1,728,805	1,624,518	40,127	37,251	3,466,186	3,282,431
Total revenue	2,566,831	2,477,004	3,152,307	3,213,939	1,728,805	1,624,518	40,127	37,251	7,488,070	7,352,712
EXPENDITURE										
Cost of goods sold	1,957,550	1,828,314	1,252,351	1,312,124	-	-	-	-	3,209,901	3,140,438
Salaries and wages	434,345	375,429	1,108,555	1,135,355	452,927	446,777	-	-	1,995,827	1,957,561
Employee benefits	38,648	30,971	80,493	67,260	45,087	36,955		-	164,228	135,186
Utilities and maintenance	29,890	26,312	253,722	240,942	449,859	367,302	23,832	20,056	757,303	654,612
Debt servicing	-	-	-	-	666,821	499,004	-		666,821	499,004
Other	77,255	84,241	277,786	243,545	67,451	123,353	12,218	15,495	434,710	466,634
Major repairs, renovations and equipment purchases	237,368	21,909	81,569	63,553	155,059	93,551	-	-	473,996	179,013
Total expenditure	2,775,056	2,367,176	3,054,476	3,062,779	1,837,204	1,566,942	36,050	35,551	7,702,786	7,032,448
APPROPRIATIONS FOR RENOVATIONS AND EQUIPMENT PURCHASES										
Transfers from appropriated funds	237,368	21,909	81,569	84,402	155,059	84,967	-	-	473,996	191,278
Transfers to appropriated funds	(29,143)	(131,737)	(179,400)	(235,562)	(46,660)	(142,543)	(4,077)	(1,700)	(259,280)	(511,542)
Net appropriations	208,225	(109,828)	(97,831)	(151,160)	108,399	(57,576)	(4,077)	(1,700)	214,716	(320,264)
Net revenue after appropriations	-	-	-	-	-	-	-	-	-	-

STATEMENT OF CHANGES IN APPROPRIATED FUND BALANCES

Year ended March 31, 1983

PURPOSE OF APPROPRIATION	BALANCE AT BEGINNING OF YEAR	DEDUCTIONS DURING YEAR		ADDITIONS DURING YEAR		BALANCE AT END OF YEAR
		ANCILLARY ENTERPRISES	OTHER GENERAL PURPOSE FUNDS	ANCILLARY ENTERPRISES	OTHER GENERAL PURPOSE FUNDS	
GENERAL PURPOSE OPERATING FUND						
Renovations and equipment purchases						
Audio visual Services	$ 59,004	$ -	$ 25,932	$ -	$ 33,276	$ 66,348
Bookstore and Campus Shop	331,771	237,368	13,569	29,143	-	109,977
Centennial Stadium	14,499	-	478	-	11,145	25,166
Computing Services	734,054	-	-	-	814,126	1,548,180
Food Services	612,436	81,569	-	179,400	68,216	778,483
Parking Services	8,023	-	2,909	-	-	5,114
Printing and Duplicating Services	97,804	-	37,794	-	82,250	142,260
Rental properties	50,387	-	-	4,077	6,475	60,939
Residences	246,481	155,059	-	46,660	11,748	149,830
Vehicle operations	14,949	-	-	-	18,165	33,114
General renovations and site development	650,000	-	650,000	-	750,000	750,000
Non-recurring research and travel expenditures	436,800	-	436,800	-	385,000	385,000
Non-recurring acquisition costs of computerized personnel/payroll system	370,700	-	183,200	-	-	187,500
Committed annualization costs of salaries and benefits	1,324,000	-	1,324,000	-	1,178,100	1,178,100
Non-recurring expenditures financed from budgetary savings	1,442,387	-	1,056,378	-	2,255,861	2,641,870
Uninsured property losses	100,000	-	-	-	-	100,000
	$6,493,295	$ 473,996	$3,731,060	$ 259,280	$5,612,362	$8,159,881

STATEMENT OF CHANGES IN INVESTMENT IN SITE, BUILDINGS AND EQUIPMENT

Year ended March 31, 1983

	1983	1982
ADDITIONS		
Acquisition of site, buildings and equipment	$ 1,260,238	$10,081,866
Repayment of capital borrowings from -		
Provincial government grants for sinking fund payments	593,619	371,417
Interest earnings on sinking fund	187,856	112,788
Ancillary enterprise operations	56,118	15,986
	2,097,839	10,582,057
DEDUCTIONS		
New capital borrowings	843,631	6,372,096
Net addition to investment	1,254,208	4,209,961
Investment at beginning of year	51,930,717	47,720,756
Investment at end of year	$53,184,925	$51,930,717

NOTES TO FINANCIAL STATEMENTS

March 31, 1983

1. Significant accounting policies:

   (a) These financial statements have been prepared in accordance with accounting principles generally accepted for universities.

   (b) The University employs fund accounting procedures in order to recognise restrictions imposed on the use of resources. All resources are classified into funds in accordance with objectives specified by donors and granting agencies or determined by the Board of Governors. The fund classifications are as follows:

   - General Purpose Operating Fund - revenues which the Board of Governors administers at its discretion;
   - Specific Purpose Operating Fund - donations, grants and income earned on the Endowment Fund, to be used for projects designated by donors and granting agencies;
   - Endowment Fund - amounts received with the stipulation that the principal be held invested, and only the income earned to be expended;
   - Student Loan Fund - amounts held for the purpose of making loans to students;
   - Capital Fund - amounts received for acquisition of site, buildings and equipment; for major renovations and alterations; and for repayment of long-term debt.

   (c) Inventories of supplies are recorded at cost. Inventories of merchandise held for re-sale are stated at the lower of cost and net realizable value.

   (d) Ancillary enterprises comprise operations which are expected to function on a self-supporting basis and are charged with most overhead costs including repayment of long-term debt.

   (e) Acquisitions of site, buildings and equipment are recorded as expenditures from appropriate funds during the period in which they occur. When these expenditures are made from the Capital Fund the related acquisitions are also recorded as assets, at cost, on the balance sheet.

   (f) Because building and equipment acquisitions are recorded as expenditures from funds, no provision is made for depreciation.

   (g) Certain Capital Fund expenditures are financed under borrowing authority granted by the Province of British Columbia. These authorized capital borrowings are therefore recorded as additions to the Capital Fund. The borrowings ultimately take the form of long-term debentures issued to the B.C. Educational Institutions Capital Financing Authority - see Note 5(a).

   (h) No accrual of vacation pay is recorded for salaried employees.

   (i) Provisions for future major or specific project expenditures are set aside by appropriating a portion of the General Purpose Operating Fund balance or a portion of ancillary enterprises net revenue. When the expenditures are made they are charged against operations, and the appropriations previously set aside are released.

2. Accounts receivable include the following amounts due from the Province of British Columbia:

Operating Funds	$51,250	(1982 - $126,790)
Capital Fund	$849,874	(1982 - $868,795)

3. Deferred charges represent the prepayment of long-term equipment rental costs which are being amortized on a straight-line basis over ten years from the date of installation. The amortization charge to expenditure in 1982-83 was $107,684.

4. Bank loans - Capital Fund:

   Demand loans totalling $1,103,644 are payable to the Bank of Montreal at prime interest rate, under the authority of the Educational Institution Capital Finance Act. These loans will be replaced by long-term borrowings in the form of debentures issued by the University to the British Columbia Educational Institutions Capital Financing Authority.

5. Long-term debt — Capital Fund

(a) Long-term debt authorized under the Educational Institutions Capital Finance Act. Sinking funds are held by the B.C. Educational Institutions Capital Financing Authority and will be used to retire the debt principal at maturity.

(i) Annual interest and sinking fund payments are made from grants received from the Province of British Columbia for that purpose. The principal amount includes $591,946 maturing 1986 and repayable as $450,000 U.S. Due to fluctuations in the exchange rate an additional $14,359 would have been required to repay the debt as at March 31, 1983.

(ii) Annual interest and sinking fund payments are made from funds generated by ancillary enterprise operations.

(b) Debentures authorized by Orders-in-Council and issued to the Canada Mortgage and Housing Corporation. They are secured by a floating charge and mortgage on the student residences and Commons Building and the lands upon which they are situated. Annual payments are made from funds generated by ancillary enterprise operations.

	Maturity	Rate	Principal amount	Sinking fund	Net amount	Annual payments
(a)(i)	1986 to [illegible]	9.41% to 17%	$26,025,946	$1,770,089	$24,255,857	$3,975,507
(a)(ii)	[illegible]	15.31%	1,790,000	43,255	1,746,745	113,104
(b)	[illegible]	[illegible] to 9.5%	4,174,679		4,174,679	[illegible]
			$31,990,625	$1,813,344	$30,176,681	[illegible]

6. Certain 1982 comparative figures have been re-classified to conform with the financial statement presentation adopted in 1983, with no resulting effect on fund balances.

7. These statements do not include endowment funds held for the benefit of the University by the University of Victoria Foundation, a separately incorporated body.

EXPENDITURE BY FUND AND OBJECT
Year ended March 31, 1983

	GENERAL PURPOSE OPERATING		SPECIFIC PURPOSE OPERATING		ENDOWMENT & STUDENT LOAN		CAPITAL	
	1983	1982	1983	1982	1983	1982	1983	1982
Salaries - faculty	$23,050,035	$20,991,798	$ 1,922,488	$ 1,592,729	$ -	$ -	$ -	$ -
- other instruction and research	3,101,946	2,876,479	2,592,113	2,527,336	-	-	-	-
- administrative and other	19,248,295	16,486,576	1,057,083	815,970	-	-	612	-
Employee benefits	5,386,189	4,542,944	279,371	245,163	-	-		-
Travel, moving and hospitality	1,704,362	1,486,841	679,646	768,690	-	-	1,241	-
Books and periodicals	1,964,184	1,592,153	135,519	239,782	-	-	-	-
Operational supplies and expenses	3,680,867	3,435,241	1,081,000	1,068,147	-	5,674	6,696	11,271
Equipment purchases	1,661,642	1,336,303	668,329	585,681	-	-	191,900	2,284,319
Equipment rental and maintenance	990,615	804,472	5,771	14,578	-	-	-	-
Utilities	1,759,561	1,468,731	-	-	-	-	-	-
Renovations and alterations	61,393	144,357	28,117	-	-	-	465,973	402,700
Scholarships and bursaries	1,159,972	936,308	325,363	168,869	-	-	-	-
Contracted services	343,327	117,121	86,399	48,567	-	-	-	
Professional fees	144,774	181,971	17,962	74,779	-	-	92	-
Insurance	82,570	57,432	187	413	-	-	-	-
Membership fees	75,799	62,138	5,048	1,077	-	-	-	-
Interest on capital borrowings	-	-	-	-	-	-	3,256,444	3,150,831
Buildings	-	-	-	-	-	-	213,648	5,910,796
Site and site development	-	-	-	-	-	-	383,664	1,464,051
Internal cost allocations	(266,877)	(358,314)	266,877	358,314	-	-	-	-
External cost recoveries	(2,581,067)	(1,863,272)	(248,180)	(234,931)	-	-	-	-
	$61,567,587	$54,289,279	$ 8,903,735	$ 8,285,154	$ -	$ 5,674	$ 4,520,270	$13,223,968

In order to improve comparability with the current year,
certain 1982 expenditures have been re-classified by object.
Totals by fund are not affected by this re-classification.

GENERAL PURPOSE OPERATING EXPENDITURE BY FUNCTION AND OBJECT
Year ended March 31, 1983

	ACADEMIC		LIBRARY		STUDENT AWARDS & SERVICES		PLANT MAINTENANCE		ADMINISTRATION & GENERAL	
	1983	1982	1983	1982	1983	1982	1983	1982	1983	1982
Salaries - faculty	$23,090,035	$20,991,708	$	$	$	$ -	$	$ -	$ -	$
- other instruction and research	3,101,986	2,878,479	-		-		-		-	
- administrative and other	5,808,975	4,058,045	3,542,761	3,144,273	1,458,079	1,116,141	3,956,888	1,575,684	4,481,642	3,991,833
Employee benefits	3,878,441	3,221,258	374,630	316,018	107,037	135,436	490,895	415,715	535,186	454,517
Travel, moving and hospitality	1,209,092	1,065,181	22,835	23,498	321,531	244,569	8,439	6,660	142,465	156,913
Books and periodicals	50,972	55,667	1,913,212	1,538,486		-	-	-	-	-
Operational supplies and expenses	1,998,777	1,784,850	184,865	169,402	285,558	295,336	705,208	613,180	508,460	572,623
Equipment purchases	1,299,892	868,919	759	51,958	30,046	30,919	171,499	162,001	159,946	222,506
Equipment rental and maintenance	722,746	479,421	17,476	20,145	23,475	29,535	59,454	93,954	167,464	181,417
Utilities	-	-	-	-	-	-	1,759,561	1,468,731	-	-
Renovations and alterations	50,082	69,508	1,786	4,119	2,197	838	7,309	65,606	611	4,816
Scholarships and bursaries			-	-	1,159,972	926,308			-	
Contracted services	10,115	8,582	75,349	54,002		-			257,863	54,537
Professional fees	16,607	8,759		-	18,765	25,841	77,680	34,806	31,722	112,565
Insurance	5,793	3,907	-	-	1,816	1,683	54,080	44,536	21,121	7,306
Membership fees	19,038	12,862	-		9,682	6,679	910	882	46,188	41,765
Internal cost allocations	(355,858)	(130,150)	169,312	136,240	94,153	27,985	(49,799)	(57,091)	(65,195)	(334,658)
External cost recoveries	(1,109,853)	(691,513)	(59,450)	(36,287)	(700,403)	(593,440)	(459,067)	(412,867)	(282,264)	(179,165)
	$39,754,780	$35,274,173	$ 6,272,535	$ 5,419,854	$ 2,751,708	$ 2,246,470	$ 6,783,395	$ 6,011,807	$ 6,005,189	$ 5,336,975

In order to improve comparability with the current year,
certain 1982 expenditures have been re-classified by object.
Totals by function are not affected by this re-classification.

UNIVERSITY OF VICTORIA AND UNIVERSITY OF VICTORIA FOUNDATION

COMBINED BALANCE SHEET as at March 31, 1983

ASSETS	1983	1982
OPERATING FUNDS		
Cash and temporary investments	$17,270,286	$13,292,348
Accounts receivable (note 2)	1,491,552	1,340,265
Inventories	1,198,539	1,066,012
Deferred charges (note 3)	794,172	1,036,048
	$20,754,549	$16,734,673
ENDOWMENT AND STUDENT LOAN FUNDS		
Cash and temporary investments	$ 161,539	$ 151,130
Accounts receivable	29,919	360,326
Investments, at cost (market $6,970,171 - 1982 $4,922,631)	6,786,948	5,907,164
	$ 6,978,406	$ 6,418,620
CAPITAL FUND		
Cash and temporary investments	$ 1,782,871	$ 1,228,447
Accounts receivable (note 2)	957,856	897,219
Site, buildings and equipment	84,194,407	82,934,170
	$86,935,134	$85,059,836

LIABILITIES AND FUND BALANCES	1983	1982
Accounts payable and accrued liabilities	$ 4,541,856	$ 3,652,916
Deferred revenue	554,464	402,334
Fund balances -		
General purpose - appropriated	8,159,881	6,493,295
General purpose - unappropriated	1,048,659	1,092,777
Specific purpose	6,449,689	5,093,351
	$20,754,549	$16,734,673
Endowment fund balance	$ 6,935,093	$ 6,381,556
Student loan fund balance	43,313	37,064
	$ 6,978,406	$ 6,418,620
Accounts payable and accrued liabilities	$ 1,083,731	$ 1,445,192
Bank loans (note 4)	1,103,644	860,232
Long-term debt (note 5)	30,176,681	29,795,281
Investment in site, buildings and equipment	53,184,925	51,930,717
Capital fund balance	1,386,153	1,028,414
	$86,935,134	$85,059,836

These financial statements should be read in conjunction with the notes appended to the financial statements of the University of Victoria.

Approved by the Board of Governors

I.H. Stewart
hairman

R.W. McQueen, C.A.
Vice-President, Finance

UNIVERSITY OF VICTORIA AND UNIVERSITY OF VICTORIA FOUNDATION

COMBINED STATEMENT OF CHANGES IN UNAPPROPRIATED FUND BALANCES

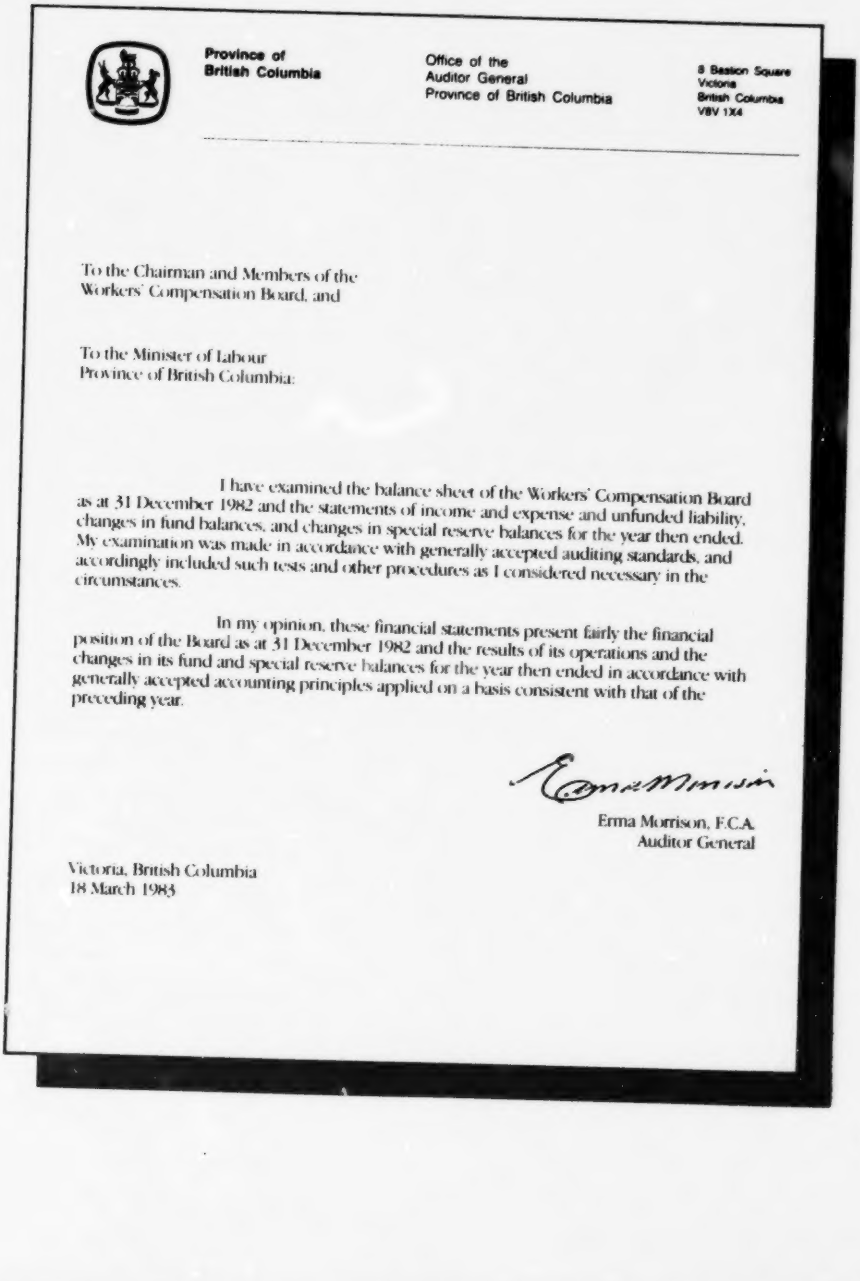
Year ended March 31, 1983

	GENERAL PURPOSE OPERATING		SPECIFIC PURPOSE OPERATING		ENDOWMENT & STUDENT LOAN		CAPITAL	
	1983	1982	1983	1982	1983	1982	1983	1982
REVENUE AND ADDITIONS								
Government grants - provincial	$53,715,662	$48,606,401	$ 3,570,565	$ 3,554,985	$ -	$ -	$ 3,601,952	$ 3,611,816
- federal	53,747	-	4,651,956	4,047,493	-	-	-	-
- other	-	-	67,296	122,573	-	-	-	-
Student fees - credit courses	6,889,484	5,510,135	314,590	234,209	-	-	-	-
- other	953,841	842,907	35,383	29,301	-	-	-	-
Gifts, grants and bequests	6,960	368	914,221	696,332	361,765	169,329	179,906	65,452
Investment income	1,852,871	2,048,730	921,013	914,488	71,204	41,741	151,945	451,889
Other revenue	20,381	13,024	-	172	947	-	12,400	-
Authorized capital borrowings	-	-	-	-	-	-	843,631	6,352,096
Total revenue and additions	63,492,946	57,021,565	10,475,024	9,599,553	433,916	211,070	4,789,834	10,481,253
EXPENDITURE AND DEDUCTIONS								
Academic	39,754,760	35,274,173	3,454,792	2,901,349	-	-	-	-
Library	6,272,535	5,419,854	391,468	382,212	-	-	-	-
Sponsored research	-	-	4,287,997	4,151,630	-	-	-	-
Student awards and services	2,751,708	2,246,470	811,995	892,254	-	5,674	-	-
Plant maintenance	6,783,395	6,011,807	27,143	4,755	-	-	-	-
Administration and general	6,005,189	5,336,975	19,421	23,354	-	-	3,589	31,271
Site, buildings and equipment	-	-	-	-	-	-	1,260,237	10,061,866
Interest on capital borrowings	-	-	-	-	-	-	3,256,444	3,130,831
Total expenditure and deductions	61,567,587	54,289,279	8,992,816	8,355,554	-	5,674	4,520,270	13,223,968
TRANSFERS AND APPROPRIATIONS								
Inter-fund transfers	(88,175)	(472,129)	(125,870)	-	125,870	-	88,175	472,129
Transfers from appropriated funds	3,731,060	1,913,116	-	-	-	-	-	-
Transfers to appropriated funds	(5,612,362)	(4,921,657)	-	-	-	-	-	-
Net transfers and appropriations	(1,969,477)	(3,480,670)	(125,870)	-	125,870	-	88,175	472,129
Net increase (decrease) in fund balances	(44,118)	(748,384)	1,356,338	1,243,999	559,786	205,396	357,739	(2,270,586)
Fund balances at beginning of year	1,092,777	1,841,161	5,093,351	3,849,352	6,418,620	6,213,224	1,028,414	3,299,000
Fund balances at end of year	$ 1,048,659	$ 1,092,777	$ 6,449,689	$ 5,093,351	$ 6,978,406	$ 6,418,620	$ 1,386,153	$ 1,028,414

Ancillary enterprise operations form part of the General Purpose Operating Fund but to improve disclosure are reported on a separate statement.

WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA

AUDITOR'S REPORT



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

To the Chairman and Members of the
Workers' Compensation Board, and

To the Minister of Labour
Province of British Columbia:

I have examined the balance sheet of the Workers' Compensation Board as at 31 December 1982 and the statements of income and expense and unfunded liability, changes in fund balances, and changes in special reserve balances for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 December 1982 and the results of its operations and the changes in its fund and special reserve balances for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 March 1983

WORKERS' COMPENSATION BOARD

BALANCE SHEET
AS AT 31 DECEMBER, 1982 (in $,000's)

EXHIBIT 1

		1982		1981
ASSETS				
Cash and short-term deposits		478,805		297,251
Assessments and accrued interest receivable		181,669		139,515
Deposit account unfinalled claims receivable		54,044		47,419
Long-term investments, at amortized cost		717,597		668,135
Market value: 1982 $636,943				
1981 $459,030				
Fixed assets, net of accumulated depreciation (Note 4)		51,283		39,411
		1,483,398		1,191,732
LIABILITIES AND FUND BALANCES				
Accounts payable and accrued liabilities		14,450		12,965
Deposit accounts		2,975		2,975
Accident fund:				
Liabilities (Exhibit 3)	1,920,592		1,639,175	
Special Reserves (Exhibit 4)	12,178	1,932,870	9,269	1,648,444
Silicosis fund liabilities (Exhibit 3)		37,087		36,748
Unfunded liability (Exhibit 2)		(504.350)		(509,756)
Credit arising from revaluation of fixed assets (Note 4)		356		356
		1,483,398		1,191,732

The accompanying five notes are an integral part of these financial statements.

Approved by the Board:

R. K. Gibbons
Chairman

R. B. Bucher
Commissioner

G. W. Hall
Commissioner

M. Parr
Commissioner

H. E. Scollan
Commissioner

WORKERS COMPENSATION BOARD

STATEMENT OF INCOME AND EXPENSE AND UNFUNDED LIABILITY FOR THE YEAR ENDED 31 DECEMBER, 1982 (in $,000's)

EXHIBIT 2

	1982	1981	1982	1981
	Gross Transactions (All Years' Claims)		Current Transactions (Current Year's Claims)	
INCOME				
Assessments				
Classes	449,395	379,975	449,395	379,975
Deposit accounts	29,955	36,388	29,955	35,388
Penalties	4,518	1,529	4,518	1,529
	483,868	417,893	483,868	417,893
Investment income	130,039	96,250	130,039	96,250
	613,907	514,143	613,907	514,143
EXPENSE				
Wage loss	127,054	119,778	79,307	79,533
Medical aid	56,938	58,805	24,900	24,060
Pension payments	72,836	53,736	-	-
	256,828	232,319	104,207	103,593
Administration	66,908	54,563	66,908	54,563
	323,735	286,882	171,115	158,156
EXCESS OF INCOME OVER EXPENSE BEFORE TRANSFERS TO FUNDS, LIABILITY PROVISIONS AND EXTRAORDINARY ITEM	290,171	227,261	442,792	355,987
TRANSFERS TO FUNDS AND PROVISIONS FOR LIABILITIES				
Levy transferred to Disaster and Enhancement reserves			12,300	10,500
Investment income credited to Accident and Silicosis funds			130,039	96,250
Section 48(2) interest allocation			43,718	32,463
Capitalized values of pensions awarded			13,805	13,111
Provisions for unfinalled claims			192,427	193,429
Additional actuarial requirements			45,097	128,025
			437,386	473,779
			5,406	(117,792)
EXTRAORDINARY ITEM				
Gain on sale of fixed asset			-	4,734
DECREASE (INCREASE) IN UNFUNDED LIABILITY FOR THE YEAR			5,406	(113,058)
UNFUNDED LIABILITY - January 1			(509,755)	(396,698)
UNFUNDED LIABILITY - December 31 (Exhibit 1)			(504,350)	(509,756)

WORKERS COMPENSATION BOARD

STATEMENT OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED 31 DECEMBER, 1982 (in $,000's)

EXHIBIT 3

	Accident Fund		Silicosis Fund	
	1982	1981	1982	1981
ADDITIONS TO THE FUND				
Investment income	126,803	93,890	2,822	2,171
Section 48(2) interest allocation	42,411	31,731	1,306	732
Capitalized values of pensions awarded	20,318	18,381	45	131
Provision for unfinalled claims	190,891	190,834	1,535	2,595
Additional actuarial requirements	47,735	121,203	(2,639)	6,823
	428,159	456,039	3,070	12,452
DEDUCTIONS FROM THE FUND				
Wage loss	45,108	38,780	(21)	(9)
Medical aid	30,789	24,151	180	55
Pensions paid	70,745	61,685	2,572	2,307
	146,642	124,616	2,731	2,353
CURRENT YEAR INCREASE BEFORE EXTRAORDINARY ITEM	281,517	331,423	339	10,099
EXTRAORDINARY ITEM				
Realization of fixed asset revaluation	-	3,122	-	73
CURRENT YEAR INCREASE	281,517	334,545	339	10,172
BALANCE - January 1	1,639,175	1,304,630	36,748	26,576
BALANCE - December 31 (Exhibit 1)	1,920,692	1,639,175	37,087	36,748
Represented by:				
Provision for unfinalled claims	897,677	756,841	14,213	15,151
Capitalized values of pensions awarded	1,023,015	882,334	22,874	21,597
	1,920,692	1,639,175	37,087	36,748

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN SPECIAL RESERVE BALANCES FOR THE YEAR ENDED 31 DECEMBER, 1982 (in $,000's)

EXHIBIT 4

	Contingent	Disaster	Enhancement	Total 1982	Total 1981
ADDITIONS TO THE RESERVES					
Levy against assessment income	-	2,300	10,000	12,300	10,500
Investment income allocation	41	103	270	414	189
	41	2,403	10,270	12,714	10,689
DEDUCTIONS FROM THE RESERVES					
Capitalized values of pension awards	-	1,807	4,269	6,076	5,145
Wage loss	-	83	2,577	2,660	1,474
Medical aid	-	55	1,014	1,069	539
	-	1,945	7,860	9,805	7,159
CURRENT YEAR INCREASE	41	458	2,410	2,909	3,531
BALANCE - January 1	438	2,050	6,781	9,269	5,738
BALANCE - December 31	479	2,508	9,191	12,178	9,269

WORKERS' COMPENSATION BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 1982

Note 1 — Significant Accounting Policies

(a) Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are accounted for on a pool basis with no allocation of individual assets to specific funds.

(b) Income and Expense Allocation

Each sub-class is credited with its share of assessment income and charged with its share of the following expenses:

- (i) for injuries occurring and Silicosis claims allowed during the year, wage loss compensation and medical aid payments, plus the capitalized value of pensions awarded, plus a provision for future wage loss compensation, medical aid and pension awards for workers' claims not finalized at year end.
- (ii) operating expenses paid or incurred during the year.
- (iii) any additional requirements for unfinalized claims and/or pension liabilities as determined by the actuary.

The sub-classes are also credited or charged with interest as explained in Note 1 (l).

(c) Fixed Assets

Fixed assets are recorded at cost, except for land acquired before 1970 which is recorded at appraised value. They are depreciated on a straight line basis over their estimated useful lives as follows:

Buildings	20 or 40 years
Equipment	3 to 10 years
Furniture	10 years
Vehicles	5 years

(d) Investments

Investments are valued at amortized cost. The straight line method of amortization is used. Capital losses or gains on the sale of bonds are charged against or taken into income in the year of the transaction. Investments are made in accordance with Section 67 of the Workers Compensation Act as amended by the Financial Administration Act.

(e) Fund Liabilities

The liabilities for unfinalized claims and pensions are calculated by the Board in accordance with assumptions and methods approved by the consulting actuary appointed by the Board. The report of the consulting actuary is appended to these financial statements.

(f) Unfinalized Claims

Provisions for future claims costs relating to injuries occurring prior to 31 December, 1982 for which the final settlement has not been determined are credited to the unfinalized claims liabilities which are part of the Accident and Silicosis Funds established under Sections 39 (1)(c) and 41 (2)(b) of the Workers Compensation Act. Wage loss compensation and medical aid paid, and the capitalized value of pensions awarded after the year of injury (or after the year in which the claim is allowed, in the case of Silicosis) are charged to the respective unfinalized claims liabilities.

(g) Pensions

Capitalized values of pensions awarded are credited to the pension liability provisions, which are then charged with pensions paid. When a pension is awarded for an injury which occurred in the current year its capitalized value is charged to the appropriate sub-class. In the case of a pension awarded after the year of the injury (or after the year in which the claim is allowed, in the case of Silicosis) the pension is charged to the appropriate unfinalized claims liability.

(h) Special Appropriated Reserves

The special appropriated reserves established pursuant to Section 39 of the Workers Compensation Act are:

- (i) Contingent Reserve (Section 39 (1)(b)), which provides a reserve in aid of industries or classes which may become depleted or extinguished.
- (ii) Disaster Reserve (Section 39 (1)(d)) which provides a reserve to be used to meet the loss arising from a disaster or other circumstance which the Board considers would unfairly burden the employers in a particular class.
- (iii) Enhancement Reserve (Section 39 (1)(e)) which provides a reserve for payment of that portion of a disability enhanced by reason of a pre-existing disease, condition or disability.

A determination is made by the Board of the amounts required to maintain these reserves at an adequate level. This "levy" or appropriation is prorated to the various employer classes.

(i) Additional Actuarial Requirements

At the end of each year the opening balances of the Accident and Silicosis Fund liabilities are revalued by the Board in accordance with assumptions and methods approved by the consulting actuary appointed by the Board. Any adjustments required to the opening fund liability balances are recorded as current period expense and reported as "Additional actuarial requirements". The appropriate fund liability is credited to record the additional liability of the Board.

(j) Assessment Income and Assessments Receivable

As a significant portion of assessment income for the year is not received until after year end, the amount shown is an estimate based on statistical data. Adjustments to this estimate are made in the following year.

(k) Investment Income Allocations

All amounts recorded as "Provision for unfinalized claims" (Note 1(f)) and as "Capitalized values of pensions awarded" (Note 1(g)) are the estimated net present values of these liabilities and are expected to grow over the years. The investment income is allocated to the fund liabilities to account for this growth.

(l) Section 48 (2) Interest Allocation

In accordance with Section 48 (2) of the Workers Compensation Act interest is charged or credited to the classes or sub-classes if the classes or sub-classes are in a deficit or surplus position. The deposit accounts are charged or credited on their actual monthly balances.

If interest were not charged or credited the effect would be to increase or decrease the "Additional actuarial requirements" by an equal amount.

Note 2 — Fund Liabilities

Under the provisions of the Workers Compensation Act, the Board is required to provide capitalized reserves sufficient to meet the payments of compensation occurring in future years in respect of all injuries occurring during the year under the Accident Fund and all claims allowed during the year under the Silicosis Fund. The related liabilities are represented by the unfinalized claims provisions (Note 1 (f)) and the pension provisions (Note 1 (g)).

The Board's estimates of the required reserves exceed the funded reserves by $504,350,000.

Note 3 — Deposit Accounts

Certain employers have been placed by the Board in self insuring or deposit classes and are required to deposit with the Board a sum of money determined by the Board.

They are billed on a monthly basis for compensation payments and pension awards made on their behalf, together with their proportionate share of administrative costs. The Board recognizes in its accounts both the current value of the future payments for unfinalized claims and the amounts relative to these unfinalized claims to be recovered in the future from the deposit class employers.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts disbursed are recovered from the Government of Canada on a monthly basis.

Note 4 — Fixed Assets ($000's)

Fixed assets are composed of the following items:

	1982				1981
	Cost or Appraised Value	Depreciation	Accumulated Depreciation	Net Book Value	Net Book Value
Land*	1,350			1,350	1,080
Buildings	47,606	662	3,291	44,315	17,177
Furniture and Equipment	11,044	1,150	5,506	5,538	3,848
Construction in Progress					17,306
Totals	60,000	1,812	8,797	51,203	39,411

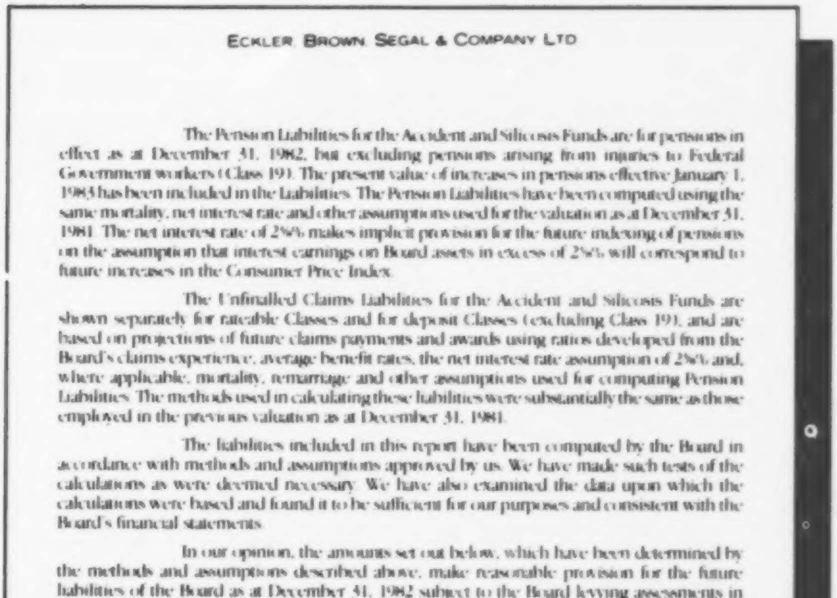
*Land	at cost	$ 994
	at 1975 appraised value	356
		1,350

Note 5 — Superannuation Fund

The cost to the Board of matching employees' compulsory contributions to the Workers' Compensation Board Superannuation Fund for 1982 was $3,047,000 (1981 $2,245,000).

An actuarial valuation of the Fund's liabilities was carried out in 1982 at the request of the Trustees of the Superannuation Fund. The unfunded liability as at 30 September, 1982 was approximately $2,000,000. This unfunded liability is not included in these financial statements.

ACTUARY'S REPORT



ECKLER BROWN SEGAL & COMPANY LTD

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at December 31, 1982, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective January 1, 1983 has been included in the Liabilities. The Pension Liabilities have been computed using the same mortality, net interest rate and other assumptions used for the valuation as at December 31, 1981. The net interest rate of 2½% makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of 2½% will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for rateable Classes and for deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of 2½% and, where applicable, mortality, remarriage and other assumptions used for computing Pension Liabilities. The methods used in calculating these liabilities were substantially the same as those employed in the previous valuation as at December 31, 1981.

The liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us. We have made such tests of the calculations as were deemed necessary. We have also examined the data upon which the calculations were based and found it to be sufficient for our purposes and consistent with the Board's financial statements.

In our opinion, the amounts set out below, which have been determined by the methods and assumptions described above, make reasonable provision for the future liabilities of the Board as at December 31, 1982 subject to the Board levying assessments in future years sufficient to provide for any Consumer Price Index related increases in benefits that are greater than those which can be provided from interest earned on Board assets in excess of the valuation net interest rate of 2½%.

Accident Fund	
Pension Liabilities	$1,023,015,000
Unfinalled Claims Liabilities	
— Rateable Classes	843,633,000
Deposit Classes	54,044,000
	$1,920,692,000
Silicosis Fund	
Pension Liabilities	$ 22,874,000
Unfinalled Claims Liabilities	14,213,000
	$ 37,087,000

Jacob Levi, F.S.A., F.C.I.A.
Eckler, Brown, Segal & Company Ltd.
Consulting Actuaries

March 11, 1983

WORKERS COMPENSATION BOARD

CHANGE IN THE UNFUNDED LIABILITY FOR THE YEAR ENDED 31 DECEMBER, 1982 (in $,000's)

SCHEDULE 1

Income for the year (Exhibit 2)			613,907
Expenses for the year (Exhibit 2)			323,736
Excess of income over expenses			290,171
Increase in actuarial liabilities (Exhibit 1)			
Accident Fund	1,932,870		
	1,648,444	284,426	
Silicosis Fund	37,087		
	36,748	339	284,765
Decrease in unfunded liability			5,406
Unfunded liability at 31 December, 1981			509,756
Unfunded liability at 31 December, 1982			504,350

WORKERS COMPENSATION BOARD

STATEMENT OF CURRENT TRANSACTIONS (Details by Sub-class) FOR THE YEAR ENDED 31 DECEMBER, 1982 (in $,000's)

		BALANCES	INCOME			COSTS CHARGED
Class and Sub-Class		1 January	Assessments	Wage Loss	Medical Aid	Capitalized Values of Pensions Awarded
1	2	(105,210)	50,436	4,976	1,810	2,945
	4	(9,042)	8,713	1,211	466	753
	5	(59,609)	46,806	6,041	2,002	302
	7	(9,012)	8,243	1,064	327	184
	9	(8,596)	4,517	597	126	9
		(191,469)	118,715	13,889	4,731	4,193
4	3	(9,355)	3,944	594	159	4
	11	(13,270)	11,743	1,240	621	477
	18	(236)	738	260	119	12
	30	(400)	4,763	383	150	4
		(23,261)	21,188	2,477	1,049	497
6	2	(12,114)	12,863	2,444	569	205
	3	(2,763)	2,367	349	114	3
	4	(4,008)	3,787	1,089	314	100
	5	30	326	41	18	
	7	137	592	147	36	
	8	(2,609)	1,392	455	88	
	17	(579)	155	18	8	
	18	(50)	237	115	61	
	20	(6,245)	3,728	825	208	8
	21	(9,305)	13,524	2,869	896	168
	22	(570)	3,199	523	193	
	24	(4,018)	3,097	758	186	1
	25	(783)	518	122	59	
	26	(26,522)	14,925	3,761	1,035	
	27	(7,170)	12,012	1,993	940	113
	31	298	359	68	17	
	32	(5,912)	2,250	321	78	2
	36	71	1,193	196	129	5
	37	(810)	2,603	692	171	2
	39	(722)	1,054	279	78	76
	43	1,255	1,346	144	72	10
	46	195	68	15	5	
	54	(708)	4,603	877	250	172
	56	309	113	17	4	
	57	(4,110)	3,368	622	174	27
	58	(560)	464	147	64	
	59	(11,394)	11,975	2,128	715	4
		(98,807)	102,118	21,015	6,452	896
7	5	(9,576)	6,871	1,479	318	157
	6	(57,066)	46,757	8,463	2,464	749
	7	(36,721)	33,524	6,832	2,036	328
	11	(3,593)	4,576	916	267	209
	13	(625)	1,864	399	122	
	21	(8,236)	10,403	2,136	474	251
	25	(14,625)	6,665	1,004	277	105
	26	(19,205)	17,318	2,255	642	41
	47	(133)	858	57	24	449
	48	(1,145)	3,126	310	98	93
		(131,003)	131,962	23,851	6,742	2,462

SCHEDULE 2

TO SUB-CLASSES						BALANCES
Provision for Unfinalled Claims	Actuarial Requirements	Total Claim Cost	Administration Expenses	Levies plus Interest	Total Costs	31 December
16,956	13,529	40,216	7,771	10,570	58,556	(113,330)
4,907	2,217	9,554	1,266	1,083	11,904	(12,223)
15,084	2,917	26,346	5,578	6,056	37,980	(50,783)
2,461	(342)	3,694	979	921	5,594	(6,363)
1,505	(1,133)	1,104	561	855	2,520	(6,599)
40,913	17,188	80,914	16,155	19,485	116,554	(189,298)
1,737	224	2,718	525	949	4,192	(9,603)
4,516	265	7,119	1,418	1,406	9,943	(11,470)
708	1,024	2,123	294	74	2,491	(1,989)
1,329	41	1,907	314	41	2,262	2,101
8,290	1,554	13,867	2,551	2,470	18,888	(20,961)
4,125	2,275	9,618	1,824	1,316	12,758	(12,009)
708	98	1,272	311	284	1,867	(2,263)
1,714	(750)	2,467	751	490	3,708	(3,929)
52	(84)	27	22	(3)	46	310
114	(52)	245	73	(8)	310	419
695	(355)	883	219	295	1,397	(2,694)
40	(66)		9	55	64	(488)
142	(124)	194	48	18	260	(73)
1,356	(35)	2,362	480	652	3,494	(6,011)
5,592	1,063	10,588	1,989	1,146	13,723	(9,504)
1,352	588	2,656	367	102	3,125	(496)
1,150	740	2,835	500	439	3,774	(4,695)
208	(7)	362	75	84	521	(786)
9,214	577	14,587	2,340	2,982	19,909	(31,506)
4,570	(946)	6,660	1,339	853	8,852	(4,010)
61	(87)	59	35	(26)	68	579
852	(700)	553	185	583	1,321	(4,983)
555	240	1,115	147	17	1,279	(15)
762	(413)	1,214	310	114	1,638	155
481	564	1,478	212	100	1,790	(1,458)
893	477	1,596	119	(88)	1,627	974
24	14	58	11	(18)	51	212
1,363	1,712	4,374	700	136	5,210	(1,375)
29	(31)	19	6	(29)	(4)	426
1,747	4,420	6,990	568	468	8,026	(8,768)
283	141	635	87	71	793	(889)
4,949	(473)	7,323	1,529	1,273	10,125	(9,544)
43,031	8,776	80,170	14,256	11,306	105,732	(102,421)
3,552	(131)	5,375	1,124	1,080	7,579	(10,284)
20,882	70	32,628	6,726	4,404	43,758	(34,087)
13,198	991	23,385	4,922	4,081	32,388	(35,585)
1,999	(355)	3,056	679	439	4,174	(3,191)
962	515	1,998	286	104	2,388	(1,129)
4,319	311	7,491	1,225	963	9,679	(7,512)
4,208	6,656	12,330	1,325	1,581	15,236	(23,194)
7,714	4,726	15,378	2,145	2,076	19,599	(21,566)
387	70	987	172	46	1,205	(480)
950	(533)	918	425	132	1,475	506
58,171	12,320	103,546	19,029	14,906	157,481	(136,522)

WORKERS COMPENSATION BOARD

STATEMENT OF CURRENT TRANSACTIONS (Details by Sub-class) FOR THE YEAR ENDED 31 DECEMBER, 1982 (in $,000's)

Class and Sub-Class		BALANCES	INCOME	COSTS CHARGED		
		1 January	Assessments	Wage Loss	Medical Aid	Capitalized Values of Pensions Awarded
8	1	(133)	3,975	425	144	2
	8	(2,561)	1,361	342	94	2
	11	(2,015)	1,936	427	81	246
	12	259	909	187	79	256
	20	559	3,135	146	42	622
	51	(23,399)	23,841	3,936	1,039	1,129
		(27,290)	35,157	5,463	1,479	2,257
9	1	(4,576)	4,047	554	170	34
	2	(2,851)	6,429	1,225	299	682
	6	(1,974)	1,902	384	123	22
	9	218	185	8	1	—
	11	3,507	4,332	604	238	719
		(5,676)	16,895	2,775	831	1,457
14	1	(8,598)	14,559	2,676	693	582
	6	(8,393)	8,464	1,442	528	15
		(16,991)	23,023	4,118	1,221	597
Total Classes		(494,487)	449,058	73,588	22,505	12,359
10			9,475	1,201	472	487
12			2,998	565	234	212
13			14,744	2,481	824	658
18			(66)	27	8	
19			2,977	1,371	854	43
Total Deposit Accounts			30,128	5,645	2,392	1,400
Total Deposit Accounts and Classes		(494,487)	479,186	79,233	24,897	13,759
Silicosis						
2	3	314	179		—	—
	4	(15,583)	4,503	74	3	46
		(15,269)	4,682	74	3	46
GRAND TOTAL		(509,756)	483,868	79,307	24,900	13,805

SCHEDULE 2

TO SUB-CLASSES						BALANCES
Provision for Unfinalled Claims	**Actuarial Requirements**	**Total Claim Cost**	**Administration Expenses**	**Levies plus Interest**	**Total Costs**	**31 December**
1,370	1,272	3,213	467	43	3,723	119
862	582	1,882	210	286	2,378	(3,578)
621	(263)	1,112	321	231	1,664	(1,743)
192	(74)	640	166	(2)	804	364
834	(448)	1,196	319	(25)	1,489	2,205
9,093	3,361	18,558	3,207	2,595	24,361	(23,919)
12,972	4,430	26,601	4,690	3,128	34,419	(26,552)
1,111	(1,075)	794	351	455	1,600	(2,129)
2,117	989	5,312	974	387	6,673	(3,095)
670	90	1,289	329	220	1,838	(1,910)
36	20	65	10	(22)	53	350
2,309	681	4,551	823	(202)	5,172	2,667
6,243	705	12,011	2,487	838	15,335	(4,117)
5,297	(657)	8,591	1,739	1,032	11,362	(5,401)
3,615	237	5,837	1,001	934	7,772	(7,701)
8,912	(420)	14,428	2,740	1,966	19,134	(13,102)
178,532	44,553	331,537	61,908	54,099	447,544	(492,973)
3,326	2,599	8,085	1,143	247	9,475	—
1,442	(82)	2,371	514	113	2,998	—
7,471	902	12,336	2,171	237	14,744	—
120	(236)	(81)	12	3	(66)	—
—	—	2,268	696	13	2,977	—
12,359	3,183	24,979	4,536	613	30,128	—
190,891	47,736	356,516	66,444	54,712	477,672	(492,973)
—	(50)	(50)	13	(38)	(75)	568
1,536	(2,589)	(930)	451	1,344	865	(11,945)
1,536	(2,639)	(980)	464	1,306	790	(11,377)
192,427	45,097	355,536	66,908	56,018	478,462	(504,350)

WORKERS COMPENSATION BOARD

SCHEDULE 3

STATEMENT OF ADMINISTRATION EXPENSES FOR THE YEAR ENDED 31 DECEMBER, 1982 (in $,000's)

	1982	1981
Salaries and employees' benefits	59,942	48,941
Building and services	4,369	3,219
Communications	2,406	1,967
Depreciation	1,812	1,572
Staff travel	1,657	1,536
Supplies and stationery	1,500	1,439
Advertising	1,325	1,453
Miscellaneous	1,157	678
Equipment	1,069	833
Consulting fees	986	526
Publications	790	793
Patients' meals	646	540
Grants and awards	569	608
Automobile fleet	489	337
Employee relocation	186	146
	78,883	64,588
Less: Miscellaneous income	1,213	832
Gain (loss) on disposal of fixed assets	(45)	27
	77,715	63,729
Less: Allocated to medical aid	10,807	9,166
Administration expenses	66,908	54,563

WORKERS COMPENSATION BOARD

SCHEDULE 4

INVESTMENTS HELD AS AT 31 DECEMBER, 1982
(in $000's)

	1982	1981
	Amortized Value	
Government of Canada and Federal Crown Corporations	$ 69,262	$ 30,212
Province of British Columbia Crown Corporations	445,821	463,735
British Columbia Municipal and School	101,623	100,471
Other Provinces and Crown Corporations	79,841	64,162
Chartered Bank	21,050	9,555
	717,597	668,135
Cash and short term deposits	478,805	297,251
	1,196,402	965,386

SECTION H

TRUST FUNDS UNDER ADMINISTRATION

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PUBLIC SERVICE SUPERANNUATION FUND

REPORT OF THE COMPTROLLER GENERAL

The financial statements of the Public Service Superannuation Fund have been prepared from, and accurately reflect, the financial records of the Government of British Columbia. Although an auditor's opinion has not been expressed on these financial statements, this Superannuation Fund has been examined as part of the audit of the Government's accounts.

D.B. Marson
A/Comptroller General

Victoria, British Columbia
September 30, 1983

EXHIBIT A

PUBLIC SERVICE SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Cash in Treasury and pool investments	$ 18,326,575	$ -
Contributions receivable	5,128,978	27,492,205
Accrued interest on investments	47,021,136	36,371,019
Investments (Notes 2 and 3)		
Short-term	611,633,344	458,209,468
Long-term (Note 3 and Schedule 1)	853,487,472	757,220,852
Realized losses, less gains on sale of investments, deferred for future amortization	2,468,856	-
	$1,538,066,361	$1,279,293,544
LIABILITY AND FUND BALANCE		
Overdraft in Treasury	$ -	$ 15,164,165
Accounts payable	221,298	147,758
	221,298	15,311,923
Fund Balance (Exhibit B) (Note 4)		
Basic account	1,446,646,294	1,223,209,858
Inflation adjustment account	91,198,769	40,771,763
	1,537,845,063	1,263,981,621
	$1,538,066,361	$1,279,293,544

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Acting Superannuation Commissioner

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

PUBLIC SERVICE SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
FUND BALANCE INCREASED BY:		
Contributions:		
Employees:		
Basic	$ 56,927,475	$ 51,476,254
Inflation Adjustment	15,033,529	13,480,618
Voluntary	576,458	750,416
Reinstatement	93,209	63,164
Military service	334,198	986,043
	72,964,869	66,756,497
Employer:		
Province of British Columbia		
Basic	73,210,114	60,721,692
Inflation adjustment	10,810,786	9,805,350
Other employers		
Basic	18,423,562	16,801,542
Inflation adjustment	4,222,741	3,675,267
	106,667,203	91,003,851
Transfers from other funds	2,366,011	26,680,210
Transfers from Members of the Legislative Assembly Superannuation Account:		
Upon grant of allowance	134,378	-
In respect of cost of living supplements	35,532	29,202
Net income from investments received from Minister of Finance (Note 2)	160,104,162	158,573,516
	342,270,155	343,043,276
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	54,636,332	48,484,023
Inflation adjustment supplements (Note 4)	6,279,568	1,254,158
	60,915,900	49,738,181
Refunds	9,646,423	16,102,436
Transfers to other funds	509,912	355,708
	71,072,235	66,196,325
NET INCREASE IN FUND BALANCE	271,197,920	276,846,951
FUND BALANCE AT BEGINNING OF YEAR	1,263,981,621	982,343,070
PRIOR YEAR'S LOSSES LESS GAINS ON INVESTMENTS AFTER AMORTIZATION NOW DEFERRED FOR FUTURE AMORTIZATION (NOTE 2)	2,665,522	-
PRIOR YEARS' AMORTIZATION OF DISCOUNTS ON INVESTMENTS (NOTE 2)	-	4,791,600
FUND BALANCE AT END OF YEAR	$1,537,845,063	$1,263,981,621

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. The plan is open to eligible employees of the public service and of certain crown corporations, agencies, institutions and other designated employers.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

Certain groups of employees are eligible for retirement benefits at an earlier age.

The plan provides a pension of 2% per year of service up to a maximum of 70% prior to age 65 of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability, there is a reduction in the formula as a result of the integration with the Canada Pension Plan (the CPP offset). Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed for a minimum of 10 years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at March 31, 1983 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. While the statements have been prepared on a full accrual basis, no provision has been made for future pension benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investment Valuation and Investment Income.

All contributions to the Fund are deposited in the Provincial Treasury and administered by the Minister of Finance, who has invested available moneys in various short-term and long-term investments.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-term investments include bonds issued or guaranteed by Canada or a Province. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the term of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.
(iii) Shares are carried at cost adjusted by 7% of the difference between cost or adjusted cost and market value.

Gains and losses on disposition of long-term bonds are deferred and amortized over the lesser of the remaining term of the bonds or twenty years.

In the year ended March 31, 1982 and prior years shares were carried at cost of acquisition and gains and losses on disposition of long-term bonds were written off at the date of disposition.

If the statements had been prepared on the previous basis income from investments would have amounted to $160,234,406. Prior years' losses less gains on investments after amortization, retroactive to October 1, 1980, when the Inflation Adjustment Account was established for the financing of pension increases, $2,665,522, have now been deferred for future amortization. The March 31, 1982 comparative figures have not been restated with respect to this change in accounting policy.

Short-term investments are carried at cost.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1983 $	1982 $
Book Value	853,487,472	757,220,852
Par Value	861,452,453	754,758,413
Market Value	768,453,062	542,217,665

For more details see Schedule 1.

The difference between the book value and the market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at March 31, 1983, since it is generally expected that Fund investments will be held to maturity.

4. FUND BALANCE

The fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

4. FUND BALANCE (Continued)

limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases. The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1.25% of salary, less refunds to former contributors, the interest income therefrom, and the interest income on Basic Account funds attributed to the payment of pensions in excess of the rate assumed by the actuary. During 1982 excess interest earnings of $36,187,191 were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1983, supplementary allowances at the rate of 10.355% of the basic life time portion of pensions in payment were granted. The capitalized value of these increases was $29,010,656, which amount was transferred from the Inflation Adjustment Account to the Basic Account. In respect of the supplementary allowances, the 1982 comparative figures on the statement of changes in Fund balance have been reclassified to conform with the 1983 presentation. The former cost of living supplements, $9,475,462 in 1982, have been merged with contributory allowance payments.

5. ACTUARIAL VALUATION

According to the Pension (Public Service) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once in each consecutive period of not more than five years. The most recent valuation was carried out as at March 31, 1980.

The valuation indicates an increase in the unfunded liability in respect of basic pension benefits from about $197,563,000 as of March 31, 1977 to about $631,172,000 as of March 31, 1980. The 1977 amount of $197,563,000 would have been stated as $234,295,000 on the current basis since the actuary has changed his assumptions to include cost-of-living increases in the basic pensions as a result of the legislative changes which occurred in 1980. These increases were not included in the liability in previous valuations.

In the opinion of the Actuary, projected statutory employer contributions are sufficient to amortize fully the above unfunded liability in approximately 30 years from March, 1980, assuming all actuarial assumptions are realised.

The key actuarial assumptions made in the valuation may be tabulated as follows -

Salary growth	-	8.0% for 1980/81 8.0% for 1981/82 13.0% for 1982/83 10.5% for 1983/84 8.0% for 1984/85 6.5% for 1985/86 5.5% thereafter
Interest rate on fund assets	-	6.5% per annum
Mortality - active employees	-	85% and 100% of the 1971 Group Annuity table for males and females respectively.
- other retired	-	Progressive Annuity Table without rating for males and rated down two years for females.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

5. ACTUARIAL VALUATION (continued)

Withdrawal - Males, 105% and 90% of the graduated select and ultimate rates, respectively, used for the previous valuation

Females, 90% and 85% of the graduated select and ultimate rates, respectively, used for the previous valuation

Retirement - Select and ultimate experience based on 1975-80 experience.

Retirement age - 50 - 65

6. LEGISLATION

The provisions of the Pension (Public Service) Act related to the financing of the plan were amended at the 1983 session of the Legislature. The significant provisions, effective April 1, 1983, were -

(i) To increase monthly employer contributions by 2.5% of salary.
(ii) To discontinue additional contributions by government upon grant of allowance.
(iii) To provide for payment of administration expenses from the fund.

PUBLIC SERVICE SUPERANNUATION FUND

SCHEDULE 1 (Page 1 of 2)

LONG-TERM INVESTMENTS HELD AS AT MARCH 31, 1983

	Par Value	Book Value	Market Value
Government of Canada	$ 86,225,000	$ 69,525,813	$ 76,706,736
Government of Canada guaranty -			
Federal Business Development Bank	8,000,000	7,982,000	8,680,000
Export Development Corporation	25,000,000	25,000,000	24,637,500
British Columbia Housing & Development Bond	2,800,000	2,800,000	2,885,960
Province of British Columbia	76,844,961	76,858,492	73,690,709
Province of Manitoba	9,460,000	9,404,471	9,412,700
Province of Nova Scotia	1,250,000	1,459,682	1,449,125
Province of Ontario	1,025,000	984,669	923,525
Province of Quebec	14,626,000	14,620,667	15,340,779
Province of Saskatchewan	9,786,000	9,625,947	8,366,370
Province of Alberta guaranty			
Alberta Telephone	16,000	11,310	12,536
Province of British Columbia guaranty -			
British Columbia Building Corporation Note	14,835,000	14,922,041	16,686,408
British Columbia Hydro and Power Authority	384,716,000	381,153,415	302,930,061
British Columbia Railway Company	87,295,000	87,112,606	76,617,549
British Columbia Electric	659,600	611,611	563,939
British Columbia Power Commission	2,796,000	2,746,391	2,283,264
British Columbia Educational Institutions Capital Financing Authority	1,025,000	1,025,000	991,175
British Columbia Regional Hospital Districts Capital Financing Authority	10,000,000	8,890,754	7,867,500
British Columbia School Districts Capital Financing Authority	27,483,900	26,941,103	24,971,397
British Columbia improvement districts	10,115,700	9,988,160	8,176,914
British Columbia municipalities	1,814,272	1,797,965	1,564,031
Municipal Finance Authority of British Columbia	21,705,000	21,641,276	23,422,298
Province of Manitoba guaranty -			
Manitoba Telephone Systems	70,000	66,863	52,010
Province of New Brunswick guaranty -			
New Brunswick Electric Power Commission	1,595,000	1,595,000	1,302,318
Province of Newfoundland guaranty -			
Newfoundland and Labrador Hydro-electric Corporation	700,000	695,538	560,350
Newfoundland Municipalities Capital Financing	3,650,000	3,632,759	3,051,400
Province of Nova Scotia guaranty -			
Nova Scotia Power Corporation	2,347,000	2,252,973	1,816,905
Province of Ontario guaranty -			
Ontario Hydro-electric Power Commission	52,411,000	51,175,106	45,148,379

PUBLIC SERVICE SUPERANNUATION FUND

SCHEDULE 1 (Page 2 of 2)

LONG-TERM INVESTMENTS HELD AS AT MARCH 31, 1983

	Par Value	Book Value	Market Value
Province of Quebec guaranty - Quebec Hydro-electric Commission	$ 3,201,000	$ 3,199,630	$ 2,888,768
Total Value of Bonds and Notes	861,452,453	837,721,462	743,020,606
Shares-			
Bank of British Columbia (119,128)	-	1,475,127	2,263,432
British Columbia Telephone Company (1,215,844)	-	14,242,547	23,103,036
Canadian Pacific Limited (1,200)	-	22,068	52,200
Imperial Oil Limited (300)	-	12,432	6,700
International Nickel Company of Canada Ltd. (450)	-	13,836	7,088
Total Value of Shares	-	15,766,010	25,432,456
	$ 861,452,453	$ 853,487,472	$ 768,453,062
		(Exhibit A)	
1982 Comparisons	$ 754,756,413	$ 757,220,852	$ 542,217,88[illegible]
		(Exhibit A)	

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

REPORT OF THE COMPTROLLER GENERAL

The financial statements of the Members of the Legislative Assembly Superannuation Account have been prepared from, and accurately reflect, the financial records of the Government of British Columbia. Although an auditor's opinion has not been expressed on these financial statements, this Superannuation Account has been examined as part of the audit of the Government's accounts.

D.B. Marson
A/Comptroller General

Victoria, British Columbia
September 30, 1983

EXHIBIT A

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Cash in Treasury (Note 2)	$ 260,642	$ 440,292
Contributions receivable	3,075	-
Accrued interest on investments	70,669	98,360
Investments (Note 2 (b))		
Short-term	2,422,350	1,489,000
Long-term (Note 3 and Schedule 1)	1,100,045	1,099,563
	$ 3,856,781	$ 3,127,215
LIABILITY AND ACCOUNT BALANCE		
LIABILITY		
Due to Public Service Superannuation Fund	$ 62,734	$ 29,202
ACCOUNT BALANCE (Exhibit B) (Note 4)		
Basic account	3,708,242	3,047,591
Inflation adjustment account	85,805	50,422
	3,794,047	3,098,013
	$ 3,856,781	$ 3,127,215

The five accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Acting Superannuation Commissioner

C Webster

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF CHANGES IN ACCOUNT BALANCE

FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
ACCOUNT BALANCE INCREASED BY:		
Contributions:		
Members of the Legislative Assembly:		
Regular	$ 185,673	$ 201,254
Arrears	-	75
Reinstatement	7,221	4,069
	192,894	205,398
Province of British Columbia:		
Regular	245,952	252,717
	245,952	252,717
Transfer from Public Service Superannuation Fund	-	208
Income from investments	425,098	427,135
	863,944	885,458
ACCOUNT BALANCE DECREASED BY:		
Transfers to Public Service Superannuation Fund:		
Upon grant of allowance	134,378	-
In respect of cost of living supplements (Note 4)	33,532	29,202
Refunds of Members' contributions	-	16,823
	167,910	46,025
NET INCREASE IN ACCOUNT BALANCE	696,034	839,433
ACCOUNT BALANCE AT BEGINNING OF YEAR	3,098,013	2,252,338
PRIOR YEARS' AMORTIZATION OF DISCOUNTS ON INVESTMENTS	-	6,242
ACCOUNT BALANCE AT END OF YEAR (Exhibit A)	$ 3,794,047	$ 3,098,013

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all members of the legislative assembly.

b) Retirement Benefits

A member is entitled to a pension allowance upon ceasing to be a member after serving for more than two parliaments and having attained an age of 55 years or having attained an age plus years of service as a member totalling 60.

The plan provides a pension allowance of 4% per year of service up to a maximum of 72% of the average legislative allowance, and special allowance and/or ministerial salary earned in the highest four years of service as a member and as a minister or specified office holder. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A member who ceases to be a member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Former members leaving contributions on deposit are entitled, if otherwise eligible, to a deferred pension allowance benefit.

d) Other Benefits

Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Account as at March 31, 1983 and the changes in Account balance for the year then ended and do not purport to show the adequacy of the Account to meet the obligations of the superannuation plan. While the statements have been prepared on a full accrual basis, no provision has been made for future pension benefits accrued to date under the terms of the plan.

b) Investment Valuation

All contributions to the Account are deposited in the Provincial Treasury and administered by the Minister of Finance, who has invested available monies as described below.

Long-term investments include bonds issued or guaranteed by Canada or a Province. These investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the bonds. In 1982 and prior years, premiums on bonds were written off in the year of acquisition. The effects of this change in the method of adjusting the cost of bonds is not significant to these financial statements.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

. Gains and losses on disposal of long-term portfolio investments are deferred and amortized over the lesser of the remaining term of the bonds or 20 years. This reflects a change in accounting policies. However, there were no premiums purchased and written off during the current year nor were there any disposals of long-term investments during the last two years, accordingly, this change has had no effect on these financial statements.

Short-term investments consist of deposits with chartered banks and other approved financial institutions. They are carried at cost.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1983 $	1982 $
Par Value	1,106,000	1,106,000
Book Value	1,100,045	1,099,563
Market Value	846,664	646,327

For more details see Schedule 1.

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Account balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1983, since it is generally expected that Account investments will be held to maturity.

4. ACCOUNT BALANCE

The Account balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases. The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1-1/4% of legislative and special allowances and ministerial salary, less refunds to former contributors, and the interest income therefrom.

Transfer of an appropriate amount from the Inflation Adjustment Account to the Public Service Superannuation Fund towards the financing of the cost of living supplementary allowances granted January 1, 1982 and January 1, 1983 requires statutory amendment.

5. ACTUARIAL VALUATION

No actuarial valuation of the Account is required by the Legislative Assembly Allowances and Pension Act and no such valuation has been performed to date. At the time an allowance is granted, the Province of British Columbia contributes the deficiency between the accumulated employee and employer basic contributions and the present value of the allowance. The present value of the allowance is transferred to the Public Service Superannuation Fund and monthly allowance payments are made therefrom.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

SCHEDULE 1 (Page 1 of 2)

LONG-TERM INVESTMENTS HELD AS AT MARCH 31, 1983

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Government of Canada	Oct. 1, 1995	10.00	10.00	$ 13,000	$ 13,000	$ 12,009	$ 646
Government of Canada	May 15, 1997	9.25	9.25	15,000	15,000	12,600	521
Province of B. C. Guaranty							
B. C. Hydro & Power Authority	Mar. 15, 1992	6.00	6.00	20,000	20,000	13,856	56
B. C. Hydro & Power Authority	Nov. 1, 1992	6.50	6.60	60,000	59,112	42,870	1,613
B. C. Hydro & Power Authority	Mar. 29, 1993	6.875	6.93	14,000	13,896	10,150	8
B. C. Hydro & Power Authority	June 1, 1993	5.25	5.25	33,000	33,000	20,823	574
B. C. Hydro & Power Authority	Aug. 5, 1993	7.00	7.03	63,000	62,731	45,360	664
B. C. Hydro & Power Authority	Oct. 15, 1993	5.25	5.31	47,000	46,485	29,328	1,136
B. C. Hydro & Power Authority	Dec. 15, 1993	5.25	5.31	15,000	14,833	9,315	231
B. C. Hydro & Power Authority	Dec. 15, 1993	7.00	7.08	38,000	37,576	27,170	780
B. C. Hydro & Power Authority	June 2, 1994	7.50	7.55	94,000	93,424	69,043	2,318
B. C. Hydro & Power Authority	Oct. 1, 1994	7.625	7.66	14,000	13,938	10,339	532
B. C. Hydro & Power Authority	Dec. 1, 1994	8.00	8.03	28,000	27,898	21,266	743
B. C. Hydro & Power Authority	Dec. 30, 1994	8.00	8.06	12,000	11,906	9,108	242
B. C. Hydro & Power Authority	Mar. 30, 1996	6.90	6.90	85,000	85,000	57,248	32
B. C. Hydro & Power Authority	Dec. 29, 1997	10.75	10.75	40,000	40,000	35,076	1,096
B. C. Hydro & Power Authority	Dec. 15, 1998	8.30	8.30	25,000	25,000	18,520	608
B. C. Hydro & Power Authority	Mar. 29, 1999	8.70	8.70	10,000	10,000	7,676	7
B. C. Hydro & Power Authority	Jan. 2, 2000	10.00	10.07	88,000	87,372	72,424	2,146
B. C. Hydro & Power Authority	Feb. 17, 2001	10.00	10.09	204,000	202,131	166,566	2,403
B. C. Hydro & Power Authority	Mar. 29, 2001	10.375	10.45	20,000	19,850	16,858	17
B. C. Hydro & Power Authority	Dec. 1, 2003	10.00	10.04	3,000	2,988	2,429	99
B. C. School Districts Capital Financing Authority	Feb. 15, 1987	6.25	6.26	65,000	64,916	55,913	501
B. C. School Districts Capital Financing Authority	Dec. 15, 1987	6.875	6.88	25,000	24,989	21,485	504
P.G.E. Railway Company	July 2, 1996	7.26	7.26	20,000	20,000	13,780	354

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

SCHEDULE 1 (Page 2 of 2)

LONG-TERM INVESTMENTS HELD AS AT MARCH 31, 1983

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Province of Ontario Guaranty Ontario Hydro	Jan. 6, 2004	9.25	9.25	40,000	40,000	31,260	862
Province of Saskatchewan	Oct. 2, 1987	9.25	9.25	15,000	15,000	14,190	688
				$ 1,106,000	$ 1,100,045	$ 846,664	$ 19,383
					(EXHIBIT A)		
1982 Comparisons				$ 1,106,000	$ 1,099,563	$ 646,327	$ 19,383
					(EXHIBIT A)		

MUNICIPAL SUPERANNUATION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioner of Municipal Superannuation, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at 31 December 1982 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1982 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
28 June 1983

EXHIBIT A

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Cash	$ 9,923,195	$ 8,382,598
Contributions receivable	17,608,847	16,788,071
Accrued interest on investments	36,311,244	28,955,410
Investments (Note 2(b))		
Short-term	444,485,846	274,051,719
Long-term (Note 3 and Schedule 1)	936,445,678	856,550,168
	$1,444,774,810	$1,184,727,966
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	$ 2,334,298	$ 1,774,877
FUND BALANCE (Exhibit B) (Note 4)		
Basic account	1,306,444,199	1,080,059,045
Retirement annuity account	59,214,320	53,400,448
Inflation adjustment account	76,781,993	49,493,596
	1,442,440,512	1,182,953,089
	$1,444,774,810	$1,184,727,966

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Acting Superannuation Commissioner, Trustee

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
FUND BALANCE INCREASED BY:		
Contributions:		
Employees:		
Basic	$ 80,314,711	$ 67,411,724
Inflation adjustment	14,590,928	12,218,229
Voluntary and special agreement	5,123,104	4,543,094
Purchase of service	118,211	130,150
Leave of absence	3,854	4,068
Reinstatement	27,122	21,920
	100,177,930	84,329,185
Employers:		
Current service	78,845,222	62,683,928
Inflation adjustment	14,590,928	12,218,229
Past service	1,674,462	1,664,549
Recognition of service	97,338	135,276
Leave of absence	6,564	3,163
	95,214,514	76,705,145
Transfers from other funds	427,417	426,793
Income from investments	144,867,044	115,914,430
Losses on sale of investments (Notes 2(b) and 3)	(600,342)	(571,326)
	340,086,563	276,804,227
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	57,122,805	51,393,654
Inflation adjustment supplements (Note 4)	5,507,493	-
Special agreement supplementary allowances	182,851	173,522
Less reimbursement by former employers	(125,090)	(141,573)
	62,688,059	51,425,603
Refunds	14,577,319	21,423,749
Transfers to other funds	311,856	231,014
Pensioners' medical premiums - matching portion	845,198	544,770
Actuarial and administration expenses	1,708,277	1,728,300
Investment management services (Note 6(a))	468,431	-
	80,599,140	75,353,436
NET INCREASE IN FUND BALANCE	259,487,423	201,450,791
FUND BALANCE AT BEGINNING OF YEAR	1,182,953,089	981,502,298
FUND BALANCE AT END OF YEAR (Exhibit A)	$1,442,440,512	$1,182,953,089

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the Pension (Municipal) Act applies.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

Certain groups of employees are eligible for retirement benefits at an earlier age. Hospital employees must have a minimum of 10 years contributory service to be eligible for a pension benefit.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death, or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit for a minimum of 10 years are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1982 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. While the statements have been prepared on a full accrual basis, no provision has been made for future benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province and deposits with chartered banks and other approved financial institutions purchased with terms in excess of one year. They are carried at the lower of cost and par value, with "cost" defined as acquisition costs adjusted as follows:

(i) Premiums are written off in the year of acquisition.
(ii) Discounts on single maturity bonds are amortized over the term of the bonds.
(iii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments consist of deposits with chartered banks and other approved financial institutions. They are carried at cost.

Gains and losses on disposal of investments are recognized as they occur.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1982 $	1981 $
Book Value	936,445,678	856,550,168
Par Value	941,201,953	861,496,453
Market Value	792,871,039	549,281,605

For more details see Schedule 1.

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at December 31, 1982, since it is generally expected that Fund investments will be held to maturity. However, during the year, certain investments were disposed of in order to improve the yield to the Fund, resulting in book losses aggregating $600,342. It is anticipated that future increased interest earnings from reinvestment will more than offset these losses.

4. FUND BALANCE

The Fund balance is made up of a Basic Account, a Retirement Annuity Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases. The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, the interest income therefrom and the interest income on funds attributed to the payment of pensions in excess of the rate assumed by the actuary, less refunds to former contributors. During 1982 excess interest earnings of $28,364,863 ($17,873,762 in 1981) were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1983, supplementary allowances at the rate of 10.355% (12.535% in 1982) of the basic life

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

4. FUND BALANCE (Continued)

time portion of pensions in payment were granted. The capitalized value of these increases was $28,498,667 ($32,720,856 in 1982), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

5. ACTUARIAL VALUATION

According to the Pension (Municipal) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1979. In his report on this actuarial valuation the Actuary stated that the statutory basis of contributions, including the 1980 amendments, would be sufficient to fully finance benefits for all new entrants to the plan and to hold the actuarial liability constant as a percentage of future payroll. On this basis, he advised that the unfunded liability would be $407,272,000 for basic pension benefits.

The liabilities of the Fund are calculated under the "entry age normal" actuarial method. The future contributions required have been determined under the "level contribution funding" method. This method expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

The key actuarial assumptions made in the valuation are as follows -

Salary growth	-	12-1/2% in 1981, decreasing by 1-1/2% per annum to 5-1/2% for 1986 and after.
Interest on fund assets	-	11-1/2% in 1981, decreasing by 1% per annum to 6-1/2% for 1986 and after.
Mortality - active employees	-	70% and 75% of the 1971 Group Annuity table for males and females respectively.
- other retired	-	Progressive Annuity Table rated up one year for males and down one year for females.
Withdrawal	-	Group 1 - 95% and 87% of the graduated select and ultimate experience, respectively, using a three year select period. Group 2 - 80% of the select and ultimate rates used for the previous valuation. Group 3 - 90% of the select and ultimate rates used for the previous valuation. Group 4 - 95% and 88% of the graduated select and ultimate experience respectively, using a three year select period.
Retirement	-	Select and ultimate experience using a modified three-year select period
Retirement age	-	50 - 65

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

6. COMPARATIVE FIGURES

a) Investment Management Services

Fees for investment management services have been charged to the Fund for the first time, in 1982, in accordance with section 39 of the Financial Administration Act.

b) 1981 Reclassifications

Certain 1981 comparative figures on the statement of changes in fund balance have been reclassified to conform with the financial statement presentation adopted in 1982. These changes have had no effect on net increase in fund balance for 1981.

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 1

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

	Par Value	Book Value	Market Value
Government of Canada	$ 12,199,000	$ 11,404,717	$ 12,040,107
Government of Canada - Federal Business Development Bank	10,000,000	9,976,369	10,833,000
Province of British Columbia Guaranty			
B. C. Building Corporation Note	5,535,000	5,535,000	6,159,348
B. C. Hydro and Power Authority	598,832,000	595,877,124	489,609,452
B. C. Electric Company	1,423,000	1,413,043	1,150,863
B. C. Railway Company	143,335,000	142,894,112	114,994,632
B. C. School Districts Capital Financing Authority Serials	793,000	787,099	740,914
B. C. School Districts Capital Financing Authority	30,144,000	30,077,471	25,920,967
B. C. Regional Hospital Districts Financing Authority	14,215,000	14,149,666	12,532,103
B. C. Municipal Serials	183,000	179,082	169,665
B. C. Irrigation Districts	4,997,000	4,989,471	3,520,656
B. C. Improvement Districts Serials	241,000	239,156	183,734
B. C. Improvement Districts	1,101,000	1,098,141	786,691
B. C. Waterworks Districts Serials	287,000	286,903	216,056
B. C. Waterworks Districts	232,000	231,130	191,221
B. C. Hospital Improvement Districts Serials	60,000	59,320	59,742
Greater Vancouver Sewerage and Drainage District Serial	778,000	770,337	706,621
Greater Vancouver Sewerage and Drainage District	769,000	768,487	663,339
Municipal Finance Authority of B. C.	53,432,953	53,204,897	49,568,685
Province of Newfoundland Guaranty Newfoundland Power	300,000	300,000	321,300
Province of Nova Scotia	6,000,000	6,000,000	6,528,000
Province of Nova Scotia Guaranty Nova Scotia Power	1,300,000	1,276,955	1,028,300
Province of Ontario	250,000	236,901	213,750
Province of Ontario Guaranty Ontario Hydro	6,394,000	6,363,942	5,535,206
Province of Quebec	14,696,000	14,695,896	15,291,512
Province of Saskatchewan	4,805,000	4,730,459	4,463,565
Term Deposits			
Royal Bank of Canada Swap Deposits	14,000,000	14,000,000	14,317,400
Toronto Dominion Bank Swap Deposits	13,700,000	13,700,000	13,911,010
First City Trust Guaranteed Investment Certificate	1,200,000	1,200,000	1,213,200
	$941,201,953	$936,445,678	$792,871,039
		(Exhibit A)	
1981 Comparisons	$861,496,453	$856,550,168	$549,281,605
		(Exhibit A)	

TEACHERS' PENSION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioner of Teachers' Pensions, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Teachers' Pensions Fund as at 31 December 1982 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1982 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
6 June 1983

EXHIBIT A

TEACHERS' PENSIONS FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Cash	$ 5,646,187	$ 6,261,040
Contributions receivable	6,442,446	9,934,423
Accrued interest on investments	25,720,398	21,921,632
Investments (Note 2(b))		
Short-term	351,625,162	230,391,735
Long-term (Note 3 and Schedule 1)	711,779,959	623,249,622
	$1,101,214,152	$ 891,758,452
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	$ 3,248,813	$ 1,129,797
FUND BALANCE (Exhibit B) (Note 4)		
Basic account	1,034,718,709	847,460,430
Inflation adjustment account	63,246,630	43,168,225
	1,097,965,339	890,628,655
	$1,101,214,152	$ 891,758,452

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Acting Superannuation Commissioner, Trustee

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

TEACHERS' PENSIONS FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
FUND BALANCE INCREASED BY:		
Contributions:		
Employees:		
Basic	$ 57,922,051	$ 48,481,828
Inflation adjustment	9,928,449	8,432,968
Voluntary	47,390	27,234
Reinstatement	154,283	143,082
Leave of absence	155,037	99,781
Military or other service	483,727	455,930
	68,690,937	57,640,823
Employers:		
Paid by the Province of British Columbia on behalf of school districts:		
Basic	84,427,464	70,926,773
Inflation adjustment	9,887,469	8,396,098
Recognition of service	483,727	455,930
Contributions paid by other employers:		
Basic	356,889	322,900
Inflation adjustment	40,980	36,870
	95,196,529	80,138,571
Transfers from other funds	527,873	500,210
Income from investments	113,003,518	89,535,672
Losses on sale of investments (Notes 2(b) and 3)	(1,221,398)	(416,250)
	276,197,459	227,399,026
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	56,081,883	50,121,185
Inflation adjustment supplements (Note 4)	5,904,777	-
	61,986,660	50,121,185
Refunds	5,172,036	6,759,399
Transfers to other funds	378,977	82,919
Actuarial and administration expenses	933,435	960,506
Investment management services (Note 6(a))	389,667	-
	68,860,775	57,924,009
NET INCREASE IN FUND BALANCE	207,336,684	169,475,017
FUND BALANCE AT BEGINNING OF YEAR	890,628,655	721,153,638
FUND BALANCE AT END OF YEAR (Exhibit A)	$1,097,965,339	$ 890 628,655

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

1. DESCRIPTION OF THE TEACHERS' PENSIONS PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all certificated teachers and to superintendents or assistant superintendents appointed by a board of school trustees in the British Columbia public school system.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death, or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1982 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. While the statements have been prepared on a full accrual basis, no provision has been made for future benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province and a mortgage of approximately $1,800,000

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

insured by Canada Mortgage and Housing Corporation. These investments are carried at the lower of cost and par value, with "cost" defined as acquisition costs adjusted as follows:

(i) Premiums are written off in the year of acquisition.
(ii) Discounts on single maturity bonds are amortized over the term of the bonds.
(iii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments consist of deposits in chartered banks and other approved financial institutions. They are carried at cost.

Gains and losses on disposal of investments are recognized as they occur.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1982 $	1981 $
Book Value	711,779,959	623,249,622
Par Value	726,066,755	629,008,547
Market Value	606,671,907	394,094,119

For more details see Schedule 1.

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at December 31, 1982, since it is generally expected that Fund investments will be held to maturity. However, during the year, certain investments were disposed of in order to improve the yield to the Fund, resulting in book losses aggregating $1,221,398. It is anticipated that future increased interest earnings from reinvestment will more than offset these losses.

4. FUND BALANCE

The Fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases. The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, the interest income therefrom and the interest income on funds attributed to the payment of pensions in excess of the rate assumed by the actuary, less refunds to former contributors. The Basic Account consists of all other assets of the Fund. During 1982 excess interest earnings of $32,421,338 ($19,483,523 in 1981) were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1983, supplementary allowances at the rate of 10.355% (12.535% in 1982) of the basic life time portion of

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

4. FUND BALANCE (Continued)

pensions in payment were granted. The capitalized value of these increases was $31,188,789 ($34,172,916 in 1982), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

5. ACTUARIAL VALUATION

According to the Pension (Teachers) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1980. The actuary advised that the unfunded liability would be $1,019,270,000 for basic pension benefits. This liability includes the capitalized value of pension indexing costs granted up to and including January 1, 1981 which were not previously included in the valuations. This represents an increase of $471,670,000 since December 31, 1977. The actuary stated that the plan "funded ratio" had decreased, but explained that this was due mainly to the inclusion of indexing costs for the first time and a change in the method of valuing assets. The actuary also stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners nor to the financial health of the pension fund.

The liabilities of the Fund are calculated under the "entry age normal" actuarial method. The future contributions required have been determined under the "level contribution funding" method. This method expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

The key actuarial assumptions made in the valuation are as follows -

Salary growth	-	12.8% for 1982 and 5-1/2% per annum
Interest on fund assets	-	6-1/2% per annum
Mortality - active employees	-	1971 Group Annuity Mortality table - Males 55% Females 70%
- other retired	-	Progressive Annuity table rated down for - Males 1 year Females 2 years
Withdrawal	-	Graduated select experience, using a three year select period - Males 110% of select rates 100% of ultimate rates Females 95% of select rates 85% of ultimate rates Ultimate experience rates reduced to that used for inactive employees
Retirement	-	Select and ultimate experience using a modified three-year select period
Retirement age	-	55 - 65

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

6. COMPARATIVE FIGURES

a) Investment Management Services

Fees for investment management services have been charged to the Fund for the first time, in 1982, in accordance with section 39 of the Financial Administration Act.

b) 1981 Reclassifications

Certain 1981 comparative figures on the statement of changes in fund balance have been reclassified to conform with the financial statement presentation adopted in 1982. These changes have had no effect on net increase in fund balance for 1981.

TEACHERS' PENSIONS FUND

SCHEDULE 1

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

	Par Value	Book Value	Market Value
Government of Canada	$ 46,864,000	$ 38,136,746	$ 40,343,074
Government of Canada Guaranty			
Federal Business Development Bank	6,000,000	5,985,822	6,499,800
Province of British Columbia	2,200,000	2,200,000	2,200,000
Province of British Columbia Guaranty			
B. C. Hydro and Power Authority	482,784,000	478,580,929	398,577,898
B. C. Electric Company	653,000	647,213	517,367
B. C. Railway Company	78,965,000	78,714,435	55,111,300
B. C. School Districts Capital Financing Authority Serials	835,000	829,333	777,634
B. C. School Districts Capital Financing Authority	32,127,000	31,962,060	27,925,621
B. C. Municipal Serials	36,500	35,956	35,365
B. C. Irrigation Districts Serials	78,000	76,190	63,886
B. C. Irrigation Districts	715,500	714,891	493,415
B. C. Improvement Districts	984,000	979,203	739,502
Nechako Improvement District Serial	471,000	466,526	387,237
B. C. Hospital Improvement District Serials	140,000	138,894	128,585
B. C. Waterworks Districts	94,000	93,572	68,821
Greater Vancouver Sewerage and Drainage District	980,000	979,955	845,348
Greater Vancouver Sewerage and Drainage District Serials	194,000	192,089	176,190
Municipal Finance Authority of B. C.	8,000,000	7,981,325	9,217,600
Province of New Brunswick	3,500,000	3,500,000	3,969,000
Province of Nova Scotia	4,745,000	4,665,861	5,112,020
Province of Nova Scotia Guaranty			
Nova Scotia Power	794,000	778,557	628,054
Province of Ontario Guaranty			
Ontario Hydro	10,520,000	10,142,220	8,962,476
Province of Quebec	16,900,000	16,504,132	17,124,500
Province of Saskatchewan	6,605,000	6,592,286	6,135,957
N.H.A. Insured Mortgage			
Bancorp Financial Ltd.	1,842,303	1,842,312	1,494,289
Term Deposits			
Royal Bank of Canada Swaps	6,039,452	6,039,452	6,273,968
First City Trust G.I.C.	5,000,000	5,000,000	5,047,000
Toronto Dominion Bank Swap	8,000,000	8,000,000	7,816,000
	$ 726,066,755	$ 711,779,959	$ 606,671,907
		(Exhibit A)	
1981 Comparisons	$ 629,008,547	$ 623,249,622	$ 394,094,119
		(Exhibit A)	

COLLEGE PENSION FUND

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the College Pension Fund as at 31 August 1982 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 August 1982 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
2 February 1983

EXHIBIT A

COLLEGE PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT AUGUST 31, 1982

	1982	1981
ASSETS		
Cash	$ 887,042	$ 1,444,794
Contributions receivable	1,037,797	1,438,970
Accrued interest on investments	2,255,396	1,383,761
Investments (Note 2(b))		
Short-term	36,500,000	17,600,671
Long-term (Note 3 and Schedule 1)	37,357,263	37,782,363
	$ 78,037,498	$ 59,650,559
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	$ 4,186	$ 4,108
FUND BALANCE (Exhibit B) (Note 4)		
Basic account	74,138,672	57,765,814
Inflation adjustment account	3,894,640	1,880,637
	78,033,312	59,646,451
	$ 78,037,498	$ 59,650,559

The five accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, Acting Superannuation Commissioner, Trustee

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

COLLEGE PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED AUGUST 31, 1982

	1982	1981
FUND BALANCE INCREASED BY:		
Contributions -		
Employees:		
Basic	$ 4,954,517	$ 4,276,023
Inflation adjustment	919,077	706,174
Voluntary	3,515	8,846
Arrears	719	-
	5,877,828	4,991,043
Employer:		
Basic	4,954,517	4,276,023
Inflation adjustment	919,077	706,174
Arrears	1,438	-
	5,875,032	4,982,197
Transfers from other funds	122,240	605,971
Income from investments	8,679,157	5,865,290
Losses on sale of investments (Note 2 (b) and 3)	(426,108)	-
	20,128,149	16,444,501
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	949,564	771,297
Inflation adjustment supplements (Note 4)	57,948	-
	1,007,512	771,297
Refunds	658,071	567,479
Transfers to other funds	-	17,961
Pensioners' medical premiums - matching portion	11,383	6,772
Administration expenses	44,442	35,952
Pension Booklet printing expense	19,880	-
	1,741,288	1,399,461
NET INCREASE IN FUND BALANCE	18,386,861	15,045,040
FUND BALANCE AT BEGINNING OF YEAR	59,646,451	44,601,411
FUND BALANCE AT END OF YEAR (Exhibit A)	$ 78,033,312	$ 59,646,451

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 1982

1. DESCRIPTION OF THE COLLEGE PENSION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. The plan is open to full-time faculty members of a college or college council in British Columbia, other faculty members whose application has been approved by the employer, and full-time senior administrative employees who are required by the employer to become a contributor. Full-time faculty members may apply within one month of date of appointment to be exempted from contributing to the plan.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

The plan provides a pension of 2% per year of service up to a maximum of 70% prior to age 65 of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability, there is a reduction in the formula as a result of the integration with the Canada Pension Plan (the CPP offset). Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at August 31, 1982 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. While the statements have been prepared on a full accrual basis, no provision has been made for future pension benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province. They are carried at the lower of cost and par value, with "cost" defined as acquisition costs adjusted as follows:

(i) Premiums are written off in the year of acquisition.
(ii) Discounts on single maturity bonds are amortized over the term of the bonds.

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 1982

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(iii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments are carried at cost.

Gains and losses on disposal of investments are recognized as they occur.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1982 $	1981 $
Book Value	37,357,263	37,782,363
Par Value	37,919,000	38,199,000
Market Value	26,295,466	22,388,883

For more details see Schedule I.

The difference between the book value and the market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at August 31, 1982, since it is generally expected that Fund investments will be held to maturity. During the year, certain investments were disposed of in order to improve the yield of the Fund, resulting in book losses aggregating $426,108. It is anticipated that future increased interest earnings from re-investment will more than offset these losses.

4. FUND BALANCE

The fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases. The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, less refunds to former contributors, the interest income therefrom, and the interest income on Basic Account funds attributed to the payment of pensions in excess of the rate assumed by the actuary. During 1981 excess interest earnings of $420,836 were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1982, supplementary allowances at the rate of 12.535% of the basic life time portion of pensions in payment were granted. The capitalized value of these increases was $573,410, which amount was transferred from the Inflation Adjustment Account to the Basic Account. In this connection, the comparative figures for 1981 for the Basic Account have been reduced and for the Inflation Adjustment Account increased by an amount of $385,766 to reflect the transfer of excess interest earnings in the period October 1, 1980 to August 31, 1981. The former cost of living supplements were consolidated into the contributory allowance amount as at January 1, 1982. The comparative figures have been restated accordingly.

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 1982

5. ACTUARIAL VALUATION

According to the Pension (College) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary upon request by the Superannuation Commissioner.

The most recent valuation was carried out as at August 31, 1981. The valuation indicated an unfunded liability in respect of basic pension benefits of approximately $45,422,000 as of August 31, 1981, compared to $12,290,000 as of August 31, 1976, the date of the previous valuation. The increase in the unfunded liability was caused mainly by inadequacies in the statutory contribution rates, combined with growth in the covered membership and actual salary increases greater than those assumed by the Actuary in the previous valuation. Liabilities of the fund are calculated under the "entry age normal" actuarial method, applied on an aggregate basis.

The actuary did not see the increase of $33,132,000 in the unfunded liability as a threat to the continued payment of benefits to current or prospective pensioners nor to the financial health of the pension fund provided his recommendations to raise statutory contribution rates by adopting the level contribution funding method were adopted. Level contribution funding expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

The key actuarial assumptions made in the valuation may be tabulated as follows -

Salary growth - 5-1/2% per annum
Interest on fund assets - 6-1/2% per annum
Mortality - active employees - 1971 Group Annuity Mortality table -
    Males 55%
    Females 70%
  - other retired - Progressive Annuity table rated down for -
    Males 1 year
    Females 2 years
Withdrawal - Graduated select experience, using a three year select period -
    Males 100%
    Females 90%
  Ultimate experience rates reduced to that used for inactive employees -
    Males 125%
    Females 100%
Retirement - Graduated observed experience based on 1976-81 experience
Retirement age - 55 - 65

COLLEGE PENSION FUND

SCHEDULE 1

LONG-TERM INVESTMENTS HELD AS AT AUGUST 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Government of Canada	1997	9.25	9.02	$ 17,000	$ 17,000	$ 11,772	$ 470
Government of Canada	2001	13	17.21	750,000	580,843	671,250	32,856
Province of British Columbia Guaranty -							
B. C. Hydro and Power Authority	1985	12.5	12.60	1,351,000	1,345,875	1,311,145	6,015
B. C. Hydro and Power Authority	1994	7.50	7.635	71,000	70,500	41,961	1,328
B. C. Hydro and Power Authority	1994	8	8.08	102,000	101,575	62,067	2,057
B. C. Hydro and Power Authority	1994	8	8.17	29,000	28,743	17,617	401
B. C. Hydro and Power Authority	1995	8	8.14	85,000	84,363	51,425	2,869
B. C. Hydro and Power Authority	1996	6.9	6.90	155,000	155,000	83,002	4,542
B. C. Hydro and Power Authority	1996	6.93	6.93	250,000	250,000	132,500	3,702
B. C. Hydro and Power Authority	1996	7.25	7.25	130,000	130,000	71,500	3,951
B. C. Hydro and Power Authority	1997	7.38	7.38	200,000	200,000	110,300	3,154
B. C. Hydro and Power Authority	1997	7.63	9.50	1,766,000	1,565,323	985,428	28,795
B. C. Hydro and Power Authority	1997	7.76	7.76	275,000	275,000	155,925	7,074
B. C. Hydro and Power Authority	1998	7.48	7.48	300,000	300,000	165,300	9,529
B. C. Hydro and Power Authority	1998	8	8.00	209,000	209,000	120,384	2,749
B. C. Hydro and Power Authority	1998	8	8.00	240,000	240,000	137,640	9,679
B. C. Hydro and Power Authority	1998	8.3	8.30	200,000	200,000	117,800	3,547
B. C. Hydro and Power Authority	1999	8.55	8.55	200,000	200,000	120,700	797
B. C. Hydro and Power Authority	1999	8.7	8.70	230,000	230,000	140,760	8,552
B. C. Hydro and Power Authority	1999	9.45	9.45	370,000	370,000	241,980	10,442
B. C. Hydro and Power Authority	1999	10.4	10.40	250,000	250,000	177,000	9,901
B. C. Hydro and Power Authority	2000	9.875	9.88	111,000	110,216	74,980	3,694
B. C. Hydro and Power Authority	2000	10.5	10.50	624,000	624,000	443,352	33,029
B. C. Hydro and Power Authority	2001	10	10.15	420,000	415,812	284,970	1,726
B. C. Hydro and Power Authority	2001	10.375	10.50	420,000	416,567	294,630	18,624
B. C. Hydro and Power Authority	2002	9.25	9.31	3,544,000	3,530,419	2,230,948	15,268
B. C. Hydro and Power Authority	2002	9.25	9.35	1,122,000	1,113,024	705,177	34,974
B. C. Hydro and Power Authority	2002	9.375	9.375	826,000	826,000	525,336	16,548

COLLEGE PENSION FUND

SCHEDULE 1

LONG-TERM INVESTMENTS HELD AS AT AUGUST 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
B. C. Hydro and Power Authority	2003	9.75	9.83	1,379,000	1,370,658	908,761	67,779
B. C. Hydro and Power Authority	2003	9.75	9.85	1,589,000	1,576,434	1,045,562	24,619
B. C. Hydro and Power Authority	2003	10	10.06	1,737,000	1,729,709	1,164,658	43,782
B. C. Hydro and Power Authority	2004	10	10.15	2,952,000	2,917,308	1,977,840	71,980
B. C. Hydro and Power Authority	2004	10.25	10.36	1,198,000	1,187,925	821,828	5,719
B. C. Hydro and Power Authority	2004	10.75	10.80	2,600,000	2,590,137	1,862,900	115,629
B. C. Hydro and Power Authority	2005	11.75	12.00	1,050,000	1,031,143	816,900	27,379
B. C. Hydro and Power Authority	2005	12.75	12.81	4,305,000	4,287,562	3,605,437	19,549
Pacific Great Eastern Railway Company	1991	5.75	8.90	10,000	9,176	5,735	145
Pacific Great Eastern Railway Company	1991	5.75	8.13	50,000	45,039	28,375	1,449
Pacific Great Eastern Railway Company	1992	6	8.17	10,000	9,054	5,660	229
Pacific Great Eastern Railway Company	1995	7.54	7.54	112,000	112,000	65,856	1,458
Pacific Great Eastern Railway Company	1996	7.26	7.26	140,000	140,000	79,310	1,699
B. C. Railway Company	1997	7.08	7.08	230,000	230,000	126,270	6,915
B. C. Railway Company	1997	7.45	7.45	100,000	100,000	56,450	979
B. C. Railway Company	1998	8.125	8.125	250,000	250,000	148,875	6,845
B. C. Railway Company	1999	10.36	10.36	255,000	255,000	182,835	1,230
B. C. Railway Company	2000	9.75	9.80	1,500,000	1,494,660	1,014,000	29,651
B. C. Railway Company	2001	9.75	9.94	2,050,000	2,028,438	1,377,600	90,354
B. C. Railway Company	2001	10.4	10.40	1,380,000	1,380,000	986,010	18,874
B. C. Railway Company	2000	10.5	10.50	400,000	400,000	288,400	13,923
B. C. School Districts Capital Financing Authority	1990	7.91	7.91	80,000	80,000	53,800	2,132
B. C. School Districts Capital Financing Authority	1990	8.08	8.08	130,000	130,000	89,050	892
B. C. School Districts Capital Financing Authority	1993	7	7.30	80,000	78,760	45,600	1,197
Peachland Irrigation District	1998	7.84	7.84	50,000	50,000	28,575	988

COLLEGE PENSION FUND

SCHEDULE 1

LONG-TERM INVESTMENTS HELD AS AT AUGUST 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Province of Ontario Guaranty - Ontario Hydro	2004	9.25	9.18	35,000	35,000	22,330	506
				$ 37,919,000	$ 37,357,263	$ 26,295,466	$ 832,175
					(EXHIBIT A)		
1981 Comparisons				$ 38,199,000	$ 37,782,363	$ 22,388,883	$ 839,344
					(EXHIBIT A)		

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Directors, British Columbia Railway Company, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Railway Company Pension Fund as at 31 December 1982 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1982 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
25 May 1983

EXHIBIT A

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Cash	$ 1,793,508	$ 1,561,648
Contributions receivable	545,309	894,381
Accrued interest on investments	2,237,377	1,793,455
Investments (Notes (2b) and 3)		
Short-term	32,196,680	20,348,077
Long-term (Schedule 1)	45,694,673	42,224,197
	$ 82,467,547	$ 66,821,758
LIABILITY AND FUND BALANCE		
Accounts payable:		
Investment management fees	$ 46,685	$ -
Pensions	7,470	8,606
	54,155	8,606
Fund Balance (Exhibit B)		
Pension fund basic account	82,114,813	66,583,283
Employee voluntary contributions account	298,579	229,869
	82,413,392	66,813,152
	$ 82,467,547	$ 66,821,758

The four accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

C Webster

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
FUND BALANCE INCREASED BY:		
Employee contributions		
Regular and arrears	$ 3,205,648	$ 3,096,824
Voluntary	41,770	46,144
	3,247,418	3,142,968
Employer contributions		
Current	4,553,241	4,885,948
Amortization of unfunded liability (Note 4)	972,000	568,000
	5,525,241	5,453,948
Income from investments (Note 2)	8,861,532	7,085,654
Losses on sale of investments (Notes 2(b) and 3)	(46,024)	(430,167)
	17,588,167	15,252,403
FUND BALANCE DECREASED BY:		
Pension payments	1,148,697	926,592
Refunds	792,545	1,020,707
Investment management fees	46,685	-
	1,987,927	1,947,299
NET INCREASE IN FUND BALANCE	15,600,240	13,305,104
FUND BALANCE AT BEGINNING OF YEAR	66,813,152	53,508,048
FUND BALANCE AT END OF YEAR (Exhibit A)	$ 82,413,392	$ 66,813,152

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

1. DESCRIPTION OF THE BRITISH COLUMBIA RAILWAY COMPANY PENSION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. All eligible employees are required to enrol.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 60 or later with a minimum of 25 years contributory service or at age 65. Reduced pensions are available between age 55 and 65 with a minimum of 10 years of contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years of any period of 10 consecutive years. At age 65 there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed to the fund for a minimum of 10 years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1982 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. While the statements have been prepared on a full accrual basis, no provision has been made for future pension benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 4 below.

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province and bank deposits purchased with a term in excess of one year. They are carried at the lower of cost and par value, with "cost" defined as acquisition costs adjusted as follows:

(i) Premiums are written off in the year of acquisition.

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ii) Discounts on serial bonds are recognized as income when redemptions occur.

(iii) Discounts on single maturity bonds are amortized over the term of the bonds.

Short-term investments include deposits with chartered banks and other approved financial institutions. They are carried at cost of acquisition.

Gains and losses on disposal of investments are recognized as they occur.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1982 $	1981 $
Book Value	45,694,673	42,224,197
Par Value	46,277,000	42,804,000
Market Value	39,276,353	28,182,970

For more details see Schedule 1.

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for, since it is generally expected that Fund investments will be held to maturity. However, during the year certain investments were disposed of in order to improve the yield to the Fund, resulting in book losses aggregating $46,024. It is anticipated that future increased interest earnings from reinvestment will more than offset these losses.

4. ACTUARIAL VALUATION

An actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary every three years. A valuation was carried out as at December 31, 1981. The valuation disclosed that the Fund had unfunded liabilities of $8,557,000 ($6,756,000-1978 valuation).

Liabilities of the fund are calculated under the "attained age" actuarial cost method.

The Actuary recommended and the British Columbia Railway Company is making payments of $972,000 per annum to amortize the unfunded liabilities over a period of 21 years commencing January 1, 1982. Accordingly, current employer contributions are 8.7% of salary.

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

4. ACTUARIAL VALUATION (Continued)

The key actuarial assumptions made in the valuation are as follows -

Salary growth	- 11 1/2% per annum 1982-86 8 1/2% per annum 1987-91 5 3/4% per annum 1992 and later
Interest rate on fund assets	- 12 1/2% per annum 1982-86 - 9 1/2% per annum 1987-91 6 1/4% per annum 1992 and later
Mortality All members	- 1971 Male and Female Group Annuity Mortality Table
Withdrawal	- Graduated observed ultimate experience of B. C. Railway.
Retirement	- Graduated observed experience of B. C. Railway.

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND
SCHEDULE 1 (Page 1 of 3)
LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Government of Canada	May 15, 1983	8.75	9.96	$ 275,000	$ 273,760	$ 274,395	$ 3,098
Government of Canada	May 15, 1997	9.25	9.01	600,000	600,000	513,000	7,146
Government of Canada	May 1, 2001	13.00	17.21	750,000	584,230	804,375	16,294
Province of B. C. Guaranty							
B. C. Hydro and Power Authority	February 19, 1985	12.50	12.60	2,101,000	2,094,104	2,166,761	97,135
B. C. Hydro and Power Authority	July 4, 1992	6.25	6.44	554,000	549,047	395,002	17,170
B. C. Hydro and Power Authority	March 29, 1993	6.875	7.05	60,000	59,496	44,250	1,062
B. C. Hydro and Power Authority	June 1, 1993	7.25	7.294	95,000	94,802	69,730	585
B. C. Hydro and Power Authority	August 5, 1993	7.00	7.10	142,000	141,402	101,743	4,058
B. C. Hydro and Power Authority	October 1, 1993	7.00	7.10	80,000	79,601	57,120	1,412
B. C. Hydro and Power Authority	July 2, 1994	5.25	5.45	300,000	296,619	185,550	7,897
B. C. Hydro and Power Authority	December 15, 1994	5.25	5.295	150,000	149,599	91,650	367
B. C. Hydro and Power Authority	December 30, 1994	8.00	8.17	54,000	53,533	40,716	24
B. C. Hydro and Power Authority	March 31, 1995	8.00	8.14	115,000	114,160	86,422	2,344
B. C. Hydro and Power Authority	March 30, 1996	6.90	6.90	190,000	190,000	132,240	3,340
B. C. Hydro and Power Authority	October 1, 1996	7.25	7.25	300,000	300,000	214,200	5,482
B. C. Hydro and Power Authority	December 15, 1996	6.93	6.93	240,000	240,000	164,640	775
B. C. Hydro and Power Authority	November 3, 1997	7.76	7.76	550,000	550,000	397,430	6,899
B. C. Hydro and Power Authority	December 15, 1997	7.63	9.50	1,473,000	1,318,805	1,049,954	5,235
B. C. Hydro and Power Authority	December 29, 1997	10.75	10.75	460,000	460,000	407,468	406
B. C. Hydro and Power Authority	March 30, 1998	7.48	7.48	300,000	300,000	210,030	5,718
B. C. Hydro and Power Authority	July 3, 1998	8.00	8.00	455,000	455,000	325,734	18,150
B. C. Hydro and Power Authority	September 1, 1998	8.00	8.00	230,000	230,000	164,381	6,150
B. C. Hydro and Power Authority	December 15, 1998	8.30	8.30	290,000	290,000	212,860	1,121
B. C. Hydro and Power Authority	February 15, 1999	8.55	8.55	525,000	525,000	394,013	17,094
B. C. Hydro and Power Authority	March 29, 1999	8.70	8.70	285,000	285,000	216,686	6,386
B. C. Hydro and Power Authority	May 15, 1999	9.45	9.45	360,000	360,000	290,448	4,381
B. C. Hydro and Power Authority	September 1, 2000	10.50	10.50	1,190,000	1,190,000	1,025,304	41,764
B. C. Hydro and Power Authority	February 17, 2001	10.00	10.15	15,000	14,853	12,524	563
B. C. Hydro and Power Authority	March 29, 2001	10.375	10.50	660,000	654,703	561,858	17,635
B. C. Hydro and Power Authority	August 15, 2002	9.25	9.31	3,215,000	3,202,890	2,532,456	113,252

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND
SCHEDULE 1 (Page 2 of 3)
LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
B. C. Hydro and Power Authority	November 1, 2002	9.25	9.35	721,000	715,279	567,499	11,146
B. C. Hydro and Power Authority	December 15, 2002	9.375	9.375	335,000	335,000	266,761	1,463
B. C. Hydro and Power Authority	March 1, 2003	9.75	9.83	980,000	974,072	800,954	31,937
B. C. Hydro and Power Authority	July 5, 2003	9.75	9.85	2,397,000	2,378,924	1,957,870	115,253
B. C. Hydro and Power Authority	December 1, 2003	10.00	10.06	1,963,000	1,954,760	1,607,108	16,672
B. C. Hydro and Power Authority	February 15, 2004	10.25	10.36	1,094,000	1,084,924	915,459	42,703
B. C. Hydro and Power Authority	June 4, 2004	10.00	10.15	2,868,000	2,834,812	2,345,450	22,001
B. C. Hydro and Power Authority	October 3, 2004	10.75	10.80	3,650,000	3,636,324	3,186,085	96,750
B. C. Hydro and Power Authority	February 19, 2005	12.75	12.81	1,964,000	1,956,173	1,964,000	92,617
B. C. Hydro and Power Authority	June 12, 2005	11.75	12.00	1,734,000	1,703,314	1,638,630	11,164
B. C. Electric Company	January 2, 1988	5.125	5.36	80,000	79,448	62,320	2,056
Pacific Great Eastern Railway	June 1, 1991	5.75	8.80	57,000	51,018	40,612	278
Pacific Great Eastern Railway	April 15, 1992	6.00	8.45	130,000	116,444	91,260	1,667
Pacific Great Eastern Railway	December 30, 1995	7.54	7.54	253,000	253,000	181,173	104
Pacific Great Eastern Railway	July 2, 1996	7.26	7.26	150,000	150,000	106,905	5,460
B. C. Railway Company	March 30, 1997	7.08	7.08	240,000	240,000	163,296	4,329
B. C. Railway Company	June 15, 1997	7.38	7.38	230,000	230,000	160,862	791
B. C. Railway Company	July 15, 1997	7.45	7.45	140,000	140,000	98,490	4,858
B. C. Railway Company	September 1, 1998	8.00	8.00	20,000	20,000	14,402	535
B. C. Railway Company	November 1, 1998	8.125	8.125	500,000	500,000	363,900	6,789
B. C. Railway Company	August 15, 1999	10.36	10.36	375,000	375,000	321,563	14,795
B. C. Railway Company	October 15, 1999	10.40	10.40	390,000	390,000	335,283	8,668
B. C. Railway Company	June 19, 2000	9.75	9.80	1,260,000	1,255,599	1,034,964	4,375
B. C. Railway Company	November 3, 2000	10.50	10.50	600,000	600,000	518,580	10,184
B. C. Railway Company	January 15, 2001	10.40	10.40	735,000	735,000	629,895	35,602
B. C. Railway Company	September 20, 2001	9.75	9.94	1,750,000	1,731,916	1,430,800	48,149
B. C. School Districts Capital Financing Authority	September 1, 1983/85	5.375	5.45	30,000	29,820	27,830	540
B. C. School Districts Capital Financing Authority	November 15, 1983	5.25	5.45	6,000	5,910	5,815	40
B. C. School Districts Capital Financing Authority	November 1, 1990	7.91	7.91	155,000	155,000	128,464	2,049

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND
SCHEDULE 1 (Page 3 of 3)
LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
B. C. Regional Hospital Districts							
Financing Authority	August 1, 1990	8.08	8.08	260,000	260,000	218,634	8,806
Larkin Waterworks	June 1, 1998	7.84	7.84	24,000	24,000	17,186	160
Pouce Coupe Hospital District	October 1, 1983	5.25	5.60	2,000	1,943	1,929	26
Saltair	May 15, 1995	8.25	8.39	54,000	53,610	41,504	574
City of Vancouver	June 2, 1983	4.50	4.55	100,000	99,992	97,650	370
Province of Nova Scotia Guaranty							
Nova Scotia Power	July 21, 2002	9.25	9.51	15,000	14,707	11,865	623
Province of Ontario	July 1, 1983	9.00	9.94	147,000	146,703	145,971	6,669
Province of Ontario Guaranty							
Ontario Hydro	May 18, 2001	10.00	9.51	50,000	50,000	42,300	603
Ontario Hydro	October 5, 2003	9.50	9.26	223,000	223,000	183,529	5,108
Ontario Hydro	January 6, 2004	9.25	9.23	645,000	645,000	518,256	29,259
Province of Quebec	October 15, 1990	5.75	16.15	100,000	56,699	72,000	1,229
Province of Quebec Guaranty							
Quebec Hydro	September 24, 1984	13.50	13.95	82,000	81,493	86,223	3,002
Quebec Hydro	March 15, 1985	5.50	9.25	70,000	65,935	62,650	1,139
Province of Saskatchewan	October 2, 1987	9.25	9.30	143,000	142,813	135,135	3,296
Province of Saskatchewan	February 1, 2002	9.00	9.17	41,000	40,437	32,349	1,547
Toronto Dominion Bank Swap Deposit	October 31, 1983	12.01	12.01	3,500,000	3,500,000	3,500,000	82,606
				$ 46,277,000	$ 45,694,673	$ 39,276,353	$ 1,150,957
					(EXHIBIT A)		
1981 Comparisons				$ 42,804,000	$ 42,224,197	$ 28,182,970	$ 1,068,607
					(EXHIBIT A)		

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

Price
Waterhouse
CHARTERED ACCOUNTANTS

1075 West Georgia Street
Vancouver, British Columbia V6E 3G1
(604) 682-4711 Telex: 04-507740

May 6, 1983

AUDITORS' REPORT

Superannuation Commissioner,
Province of British Columbia:

We have examined the balance sheet of the British Columbia Hydro and Power Authority Pension Plan as at December 31, 1982 and the statement of changes in fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. The Minister of Finance of the Province of British Columbia has confirmed to us that the securities representing the Fund's investments were held for safekeeping by him as at December 31, 1982.

In our opinion, these financial statements present fairly the financial position of the Plan as at December 31, 1982 and the changes in fund balance for the year then ended in accordance with the provisions of the Plan and generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Price Waterhouse

Chartered Accountants

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

BALANCE SHEET

	Year ended December 31 1982	 1981
ASSETS		
Cash	$ 746,414	$ 1,399,938
Contributions receivable	3,011,773	4,746,936
Accrued interest	9,435,563	8,411,207
Investments:		
Short-term (Note 3)	82,123,251	66,991,266
Long-term (Note 4)	264,156,947	232,879,556
	$ 359,473,948	$ 314,428,903
LIABILITIES AND FUND BALANCE		
Accounts payable:		
Administration and investment management expenses	$ 243,956	$ 120,539
Pensions	18,687	42,415
	262,643	162,954
Fund balance:		
Pension account - amount available for payment of pensions in effect	99,941,524	83,739,605
Compulsory contributions account	103,505,352	94,900,090
Additional voluntary contributions account	1,253,475	1,066,738
Employer matching contributions account	103,505,352	94,900,090
Index pension account	20,660,872	16,574,083
Index reserve account	2,801,638	(11,691,264)
Reserve account	27,543,092	34,774,607
	359,211,305	314,265,949
	$ 359,473,948	$ 314,428,903

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Acting Superannuation Commissioner

C. Webster, C.A., Comptroller

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1982

	Year ended December 31 1982	1981
FUND BALANCE INCREASED BY		
Employee Contributions		
Basic pension	$ 15,019,833	$ 13,540,260
Indexed pension	3,907,623	3,278,301
Additional voluntary	421,798	363,255
Reinstatement	-	13,120
Employer matching contributions		
Basic pension	15,019,833	13,540,260
Indexed pension	3,907,623	3,278,301
Voluntary contributions transferred under clause 12	69,463	67,879
Payment by B.C. Hydro in respect of-		
Actuarial deficiency (Note 2)	3,061,000	3,061,000
Past service liability	98,450	393,800
Indexed pensions additional (Note 5)	5,606,169	1,348,731
Payment by Metro Transit Operating Company for indexing costs	668,963	-
Transfers from other funds	255,559	142,850
Interest on investments	37,990,899	30,999,391
	86,027,213	70,027,148
FUND BALANCE DECREASED BY		
Basic pension payments	11,004,402	9,074,058
Indexed pension payments	3,450,745	2,289,931
Employee contributions refunded	1,689,530	2,999,313
Transfers to other funds (Note 6)	24,672,189	27,825
Administration, investment management and audit expenses	264,991	141,501
	41,081,857	14,532,628
INCREASE IN FUND BALANCE	44,945,356	55,494,520
FUND BALANCE AT BEGINNING OF YEAR	314,265,949	258,771,429
FUND BALANCE AT END OF YEAR	$ 359,211,305	$ 314,265,949

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

AS AT DECEMBER 31, 1982

1. FINANCIAL STATEMENTS

The financial statements show only the position of the Plan as at December 31, 1982 and the changes in the Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the Plan.

2. ACTUARIAL VALUATION

A preliminary actuarial report, dated May 4, 1983, prepared as of December 31, 1982 indicated an accrued actuarial deficit in the plan as of that date of approximately $75,000,000. Of this deficit, B.C. Hydro is funding approximately $45,000,000 by payments of $3,061,000 per annum until 1999 and $1,200,000 per annum until 1997. Funding of the balance will be arranged after receipt of the final actuarial report and the actuary's recommendation.

3. SHORT-TERM INVESTMENTS

Short-term investments are recorded at cost, and comprise deposits with and notes of banks and other financial institutions which mature within twelve months from December 31, 1982. Interest accrued on these investments is included in the caption accrued interest on the balance sheet at December 31, 1982.

4. LONG-TERM INVESTMENTS

	1982	1981
At cost, after amortization of discounts	$264,156,947	$232,879,556
Par value	$266,204,500	$234,879,000
Market value	$235,273,397	$152,544,490
Excess of cost over market value	$ 28,883,550	$ 80,335,066

The market value of the Plan's investments at December 31, 1982 is $28,883,550 less than amortized cost. As there is no permanent impairment in the value of the investments, and the intention is to hold the investments until maturity when they will be redeemed at par, these investments have not been written down to recognize the difference between the investments' carrying value and market value.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

AS AT DECEMBER 31, 1982

5. INDEXED PENSIONS

Indexing payments to pensioners are funded by specific compulsory employer and employee contributions each at the rate of 1.6% of plan earnings and a certain portion of interest earned in excess of actuarial expectations. Supplements are added annually at each January 1. Each supplement is related to the consumer price index increase, but may be limited by the amount of funds available each year for the purpose. As at January 1, 1983 funds were available to provide an increase equal to the full amount of the consumer price index increase of 10.355%.

B.C. Hydro has assumed responsibility for the liabilities resulting from the old indexing formula, which amounted to approximately $15,500,000. This amount is being funded by a payment of $4,710,000 in March 1982 and subsequent quarterly payments of approximately $300,000 until 1997. In 1981, B.C. Hydro made an additional contribution of $1,348,731 for the difference between indexed contributions from October 1, 1980 to December 31, 1980 at 1.6% of plan earnings and actual contributions at 0.5% of plan earnings.

6. SEPARATION OF PASSENGER TRANSPORTATION EMPLOYEES

Urban passenger transportation services were transferred from British Columbia Hydro and Power Authority to Metro Transit Operating Company as of April 1, 1980. A total of approximately 3,000 employees were transferred to the Metro Transit Operating Company at various dates from April 1980 to June 1981. Previously, interurban passenger transportation services were transferred to Pacific Coach Lines Limited involving approximately 240 employees.

The Lieutenant Governor in Council issued regulations whereby the pension rights, including appropriate pension funds, were to be transferred from the fund to the Public Service Superannuation Fund. In this connection, $20,919,000 par value of investments were transferred at $20,868,669 book value plus $320,039 accrued interest and $3,483,480 cash in settlement of the $24,672,189 transfer amount as at May 6, 1982. Assets of approximately $2,400,000 are still to be transferred in respect of the Pacific Coach Lines Limited employees.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

SCHEDULE NO. 1

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Government of Canada	May 1, 1985	13.00	13.13	$ 5,000,000	$ 4,987,163	$ 5,354,000	$ 106,630
Government of Canada	June 1, 1987	14.75	15.04	4,000,000	3,959,939	4,490,000	50,110
Government of Canada	Nov. 15, 1992	12.75	12.65	5,000,000	5,000,000	5,350,000	82,089
Government of Canada	May 1, 2001	13.00	17.21	750,000	584,231	804,375	16,294
Province of B. C. Guaranty							
B. C. Hydro and Power Authority	Feb. 19, 1985	12.50	12.60	9,365,000	9,334,192	9,658,125	432,971
B. C. Hydro and Power Authority	Dec. 1, 1991	6.25	6.32	756,000	753,563	546,588	4,015
B. C. Hydro and Power Authority	Mar. 15, 1992	6.00	6.00	505,000	505,000	355,268	8,965
B. C. Hydro and Power Authority	Jul. 4, 1992	6.25	6.44	880,000	672,136	627,440	27,274
B. C. Hydro and Power Authority	Nov. 1, 1992	6.50	6.859	1,435,000	1,410,788	1,035,352	15,588
B. C. Hydro and Power Authority	Feb. 15, 1993	6.75	7.00	550,000	543,541	402,600	14,138
B. C. Hydro and Power Authority	Mar. 29, 1993	6.875	7.05	395,000	391,683	291,312	6,994
B. C. Hydro and Power Authority	Jun. 1, 1993	7.25	7.294	835,000	833,260	612,890	5,141
B. C. Hydro and Power Authority	Aug. 5, 1993	7.00	7.10	240,000	238,820	171,960	6,858
B. C. Hydro and Power Authority	Oct. 1, 1993	7.00	7.10	795,000	791,034	567,630	14,027
B. C. Hydro and Power Authority	Oct. 1, 1994	7.625	7.72	1,220,000	1,214,002	903,410	23,447
B. C. Hydro and Power Authority	Dec. 1, 1994	8.00	8.08	1,035,000	1,030,806	781,425	7,032
B. C. Hydro and Power Authority	Dec. 30, 1994	8.00	8.17	270,000	267,667	203,580	118
B. C. Hydro and Power Authority	Dec. 30, 1995	7.54	7.54	2,475,000	2,475,000	1,789,177	1,022
B. C. Hydro and Power Authority	Mar. 30, 1996	6.90	6.90	1,854,000	1,854,000	1,290,384	32,595
B. C. Hydro and Power Authority	Dec. 15, 1996	6.93	6.93	1,646,000	1,646,000	1,129,156	5,313
B. C. Hydro and Power Authority	Jun. 15, 1997	7.38	7.38	1,330,000	1,330,000	923,020	4,572
B. C. Hydro and Power Authority	Nov. 3, 1997	7.76	7.76	2,500,000	2,500,000	1,806,500	31,359
B. C. Hydro and Power Authority	Dec. 29, 1997	10.75	10.75	370,000	370,000	327,746	327
B. C. Hydro and Power Authority	Mar. 30, 1998	7.48	7.48	3,000,000	3,000,000	2,100,300	57,176
B. C. Hydro and Power Authority	Sept. 1, 1998	8.00	8.00	2,315,000	2,315,000	1,654,530	61,902
B. C. Hydro and Power Authority	Dec. 15, 1998	8.30	8.30	1,350,000	1,350,000	990,500	5,219
B. C. Hydro and Power Authority	Feb. 15, 1999	8.55	8.55	2,000,000	2,000,000	1,501,000	65,121

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

SCHEDULE NO. 1

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
B. C. Hydro and Power Authority	Mar. 29, 1999	8.70	9.36	8,895,000	8,501,561	6,762,669	199,297
B. C. Hydro and Power Authority	May 15, 1999	9.45	9.45	2,300,000	2,300,000	1,855,640	27,967
B. C. Hydro and Power Authority	Jan. 2, 2000	10.00	10.00	1,188,000	1,188,000	994,950	59,563
B. C. Hydro and Power Authority	May 1, 2000	9.875	9.98	7,315,000	7,462,901	6,264,504	124,023
B. C. Hydro and Power Authority	Feb. 17, 2001	10.00	10.15	2,880,000	2,851,602	2,404,512	108,099
B. C. Hydro and Power Authority	Aug. 15, 2002	9.25	9.31	19,704,000	19,629,765	15,520,841	694,094
B. C. Hydro and Power Authority	Nov. 1, 2002	9.25	9.35	2,801,000	2,778,776	2,204,667	43,300
B. C. Hydro and Power Authority	Dec. 15, 2002	9.375	9.375	1,423,000	1,423,000	1,133,135	6,213
B. C. Hydro and Power Authority	Mar. 1, 2003	9.75	9.83	11,321,000	11,252,516	9,252,653	368,940
B. C. Hydro and Power Authority	Jul. 5, 2003	9.75	9.85	11,274,000	11,188,985	9,208,603	542,079
B. C. Hydro and Power Authority	Dec. 1, 2003	10.00	10.06	8,855,000	8,817,632	7,249,589	75,207
B. C. Hydro and Power Authority	Feb. 15, 2004	10.25	10.36	7,345,000	7,283,965	6,146,296	286,707
B. C. Hydro and Power Authority	Jun. 4, 2004	10.00	10.15	8,033,000	7,940,043	6,569,387	61,623
B. C. Hydro and Power Authority	Oct. 3, 2004	10.75	10.80	15,036,000	14,978,785	13,124,924	398,557
B. C. Hydro and Power Authority	Feb. 19, 2005	12.75	12.81	12,310,000	12,260,879	12,310,000	580,509
B. C. Hydro and Power Authority	June 12, 2005	11.75	12.00	12,606,000	12,382,929	11,912,670	81,162
Pacific Great Eastern Railway	Jul. 2, 1996	7.26	7.26	1,600,000	1,600,000	1,140,320	58,239
B. C. Railway Company	Mar. 30, 1997	7.08	7.08	1,870,000	1,870,000	1,272,348	33,734
B. C. Railway Company	Jul. 15, 1997	7.45	7.45	610,000	610,000	429,135	21,166
B. C. Railway Company	Sept. 1, 1998	8.00	8.00	35,000	35,000	25,204	936
B. C. Railway Company	Aug. 15, 1999	10.36	10.36	1,360,000	1,360,000	1,166,200	55,636
B. C. Railway Company	Jun. 19, 2000	9.75	9.80	1,850,000	1,843,538	1,519,590	6,424
B. C. Railway Company	Nov. 3, 2000	10.50	10.50	3,000,000	3,000,000	2,592,900	50,916
B. C. Railway Company	Jan. 15, 2001	10.40	10.40	3,535,000	3,535,000	3,029,495	171,230
B. C. Railway Company	Sept. 20, 2001	9.75	9.94	13,025,000	12,890,403	10,649,240	358,366
B. C. School Districts Capital Financing Authority	Nov. 1, 1986	6.25	6.43	320,000	318,922	277,024	3,342
B. C. School Districts Capital Financing Authority	Dec. 15, 1987	6.875	6.90	220,000	219,852	189,002	704

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

SCHEDULE NO. 1

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
B. C. School Districts Capital Financing Authority	Aug. 1, 1990	8.08	8.08	870,000	870,000	731,583	29,467
B. C. School Districts Capital Financing Authority	Nov. 1, 1990	7.91	7.91	140,000	140,000	116,032	1,851
B. C. School Districts Capital Financing Authority	Nov. 22, 1992	12.75	12.90	5,000,000	4,958,500	5,139,500	69,863
B. C. School Districts Capital Financing Authority	Dec. 15, 1993	7.00	7.30	1,025,000	1,009,565	754,400	3,342
B. C. Regional Hospital Districts Financing Authority	May 11, 1987	13.60	13.60	5,000,000	5,000,000	5,221,000	95,014
B. C. Regional Hospital Districts Financing Authority	Aug. 1, 1990	8.08	8.08	440,000	440,000	369,996	14,903
B. C. Regional Hospital Districts Financing Authority	Nov. 1, 1990	7.91	7.91	1,500,000	1,500,000	1,243,200	19,829
Village of Lillooet	Feb. 15, 1986	5.75	6.25	21,000	20,204	19,550	460
Buckhorn Improvement District	Jun. 1, 1998	7.84	7.84	60,000	60,000	42,966	399
Peachland Irrigation District	Jun. 1, 1998	7.84	7.84	270,000	270,000	193,347	1,798
Sandwick Waterworks District	Feb. 1, 1992	6.00	6.10	10,500	10,402	8,751	264
Province of Newfoundland Guaranty							
Newfoundland Power Commission	Sept. 15, 1987	15.25	14.60	2,000,000	2,000,000	2,142,000	90,247
Province of Nova Scotia Guaranty							
Nova Scotia Power Commission	Feb. 22, 2002	9.25	9.85	500,000	477,757	396,000	16,726
Nova Scotia Power Commission	Jul. 21, 2002	9.25	9.40	1,945,000	1,862,355	1,536,495	60,837
Province of Ontario Guaranty							
Ontario Hydro-electric Power Commission	May 18, 2001	10.00	10.00	156,000	156,000	131,976	1,861
Ontario Hydro-electric Power Commission	Jan. 25, 2005	9.375	9.66	485,000	474,015	593,093	19,952
Ontario Hydro-electric Power Commission	Mar. 3, 2002	17.00	17.02	150,000	149,820	187,500	8,384

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

SCHEDULE NO. 1

LONG TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Province of Quebec	June 1, 1991	6.00	16.20	250,000	139,361	179,750	1,274
Province of Quebec	Nov. 23, 1992	13.75	13.75	11,000,000	11,000,000	11,440,000	161,610
Province of Saskatchewan	Feb. 1, 2002	9.00	9.23	2,250,000	2,210,181	1,775,250	84,884
B. C. Buildings Corporation - Note	Sept. 8, 1987	15.50	14.10	2,750,000	2,750,000	3,060,200	134,296
Federal Business Development Bank - Debenture	Sept. 22, 1987	14.375	14.45	6,000,000	5,985,622	6,459,600	238,604
First City Trust - Guaranteed Investment Certificate	Dec. 28, 1983	11.50	11.50	3,800,000	3,800,000	3,841,800	4,789
Municipal Finance Authority of B.C.	June 30, 1987	16.75	16.80	4,000,000	3,990,686	4,608,600	339,589
Toronto Dominion Bank - Note	Oct. 31, 1983	12.01	12.01	3,800,000	3,600,000	4,324,042	69,686
				$ 266,204,500	$ 264,156,947	$ 235,273,397	$ 7,014,361

(1) Fixed maturity bonds are shown at amortized value, serially maturing bonds are shown at cost.

(2) Accrued interest on investments $9,435,563 as shown on the Balance Sheet, includes accrued interest on bank accounts of $18,034 and short-term investments of $2,403,168.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Directors, British Columbia Hydro and Power Authority, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Power Commission Superannuation Fund as at 31 December 1982 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1982 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
20 April 1983

EXHIBIT A

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Cash	$ 640,570	$ 585,467
Contributions receivable	10,100	11,238
Accrued interest on investments	552,932	517,282
Investments (Note 2(b))		
Short-term	4,000,000	2,435,576
Long-term (Note 3 and Schedule 1)	21,858,379	22,422,163
	$ 27,061,981	$ 25,971,726
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	$ 41,502	$ 31,716
FUND BALANCE (Exhibit B)		
Contributory pensions account - amount available for payment of pensions in force (Note 4)	7,991,171	7,775,994
Special reserve account (Note 5)	151,479	151,479
Undistributed interest account	7,672,166	6,668,150
Members and employees contributory account	5,443,114	5,515,821
Members and employees voluntary account	314,649	307,959
Employer contributory account	5,443,114	5,515,821
Unclaimed monies account	4,786	4,786
	27,020,479	25,940,010
	$ 27,061,981	$ 25,971,726

The five accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Acting Superannuation Commissioner, Trustee

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
FUND BALANCE INCREASED BY:		
Employee contributions:		
Regular	$ 17,999	$ 43,931
Voluntary	483	3,511
Reinstatement	-	236
	18,482	47,678
Employer matching contributions	17,999	43,931
Matching transfer of voluntary to regular	1,315	-
Income from investments	2,433,917	2,315,521
Losses on sales of investments (Notes 2(b) and 3)	(188,887)	-
	2,282,826	2,407,130
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	869,473	814,268
Cost of living supplements (Note 4)	276,711	169,276
Refunds	5,422	59,879
Transfers to other funds	30,918	36,531
Administration expenses	11,692	17,256
Investment management fees	8,141	-
	1,202,357	1,097,210
NET INCREASE IN FUND BALANCE	1,080,469	1,309,920
FUND BALANCE AT BEGINNING OF YEAR	25,940,010	24,630,090
FUND BALANCE AT END OF YEAR (Exhibit A)	$ 27,020,479	$ 25,940,010

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

1. DESCRIPTION OF THE BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION PLAN

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions, except that certain benefit options are calculated by reference to the "money purchase" tables. All members of the plan are former employees of the British Columbia Power Commission, which became a part of British Columbia Hydro and Power Authority at its inception in 1963. Most members have deferred pension rights, as they now contribute to the British Columbia Hydro and Power Authority Pension Fund.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 50 and the sum of the member's age and years of service is not less than 65.

The "half to the widow" plan benefit option is calculated on the 2% formula, while guarantee and joint life options are calculated on the money purchase formula.

The 2% formula is based on 2% per year of service up to a maximum of 70% of the average salary earned in any consecutive period of 10 years during which the salary was highest. There is a reduction in the formula as a result of the integration with the Canada Pension Plan.

The money purchase plan is based on the total amount of the member's contributions, the matching employer contributions, plus the accumulated interest on these contributions.

Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed to the fund for a minimum of ten years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1982 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. While the statements have been prepared on a full accrual basis, no provision has been made for future pension benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province. Long-term investments are carried at the lower of cost and par value, with "cost" defined as acquisition costs adjusted as follows:

(i) Premiums are written off in year of acquisition.
(ii) Discounts on single maturity bonds are amortized over the term of the bonds.
(iii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments include deposits in chartered banks and other approved financial institutions. They are carried at cost of acquisition.

Gains and losses on disposal of investments are recognized as they occur.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1982 $	1981 $
Book Value	21,858,379	22,422,163
Par Value	22,171,900	22,643,600
Market Value	17,023,216	13,292,453

For more details see Schedule I.

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at December 31, 1982, since it is generally expected that Fund investments will be held to maturity. However, during the year certain investments were disposed of in order to improve the yield to the Fund, resulting in book losses aggregating $188,887. It is anticipated that increased interest from reinvestment will more than offset these losses.

4. PRESENT VALUE OF PENSIONS IN FORCE

The present value of the 365 (347-1981) pensions in force as of December 31, 1982 is $9,933,605 ($9,248,674-1981). This amount has been calculated on a basis consistent with that of previous years, and now includes the present value of supplementary allowances, which are charged to Undistributed Interest Account.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

5. ACTUARIAL VALUATION

According to the regulations applicable to the Fund, an actuarial valuation of the sufficiency of the Special Reserve Account of the Fund is to be made by an Actuary every three years. The most recent valuation was carried out as at December 31, 1981. According to this valuation the consulting actuaries have concluded that there are now no employees who are expected to benefit from the Special Reserve. They have recommended that the Special Reserve Account amounting to $151,479 be reduced to nil. The Contributory Pensions Account had an actuarial deficiency of $481,000, which the consulting actuaries recommended be funded by transfer of $481,000 plus interest from the Undistributed Interest Account.

The key actuarial assumptions made in the valuation may be tabulated as follows -

Salary growth	-	5 1/2% per annum
Interest on fund assets	-	7 1/2% per annum
Mortality - all members	-	1949 Annuity Table (Projected 10 years)
Retirement age	-	63

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

SCHEDULE 1 (Page 1 of 4)

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Government of Canada	Oct. 1, 1995	10.00	9.94	$ 52,000	$ 52,000	$ 48,230	$ 1,311
Government of Canada	May 15, 1997	9.25	9.01	268,000	268,000	229,140	3,192
Government of Canada	Oct. 15, 1999	9.00	9.88	41,000	39,383	33,927	789
Province of B.C. Guaranty							
B. C. Hydro & Power Authority	Dec. 1, 1991	6.25	6.32	324,000	323,033	234,252	1,720
B. C. Hydro & Power Authority	Mar. 15, 1992	6.00	6.00	295,000	295,000	207,532	5,237
B. C. Hydro & Power Authority	Jul. 4, 1992	6.25	6.44	370,000	366,694	263,810	11,467
B. C. Hydro & Power Authority	Nov. 1, 1992	6.500	6.859	550,000	540,776	396,825	5,975
B. C. Hydro & Power Authority	Mar. 29, 1993	6.875	7.05	245,000	242,943	180,687	4,338
B. C. Hydro & Power Authority	Jun. 1, 1993	7.25	7.294	250,000	249,479	183,500	1,539
B. C. Hydro & Power Authority	Aug. 5, 1993	7.00	7.10	114,000	113,440	81,681	3,258
B. C. Hydro & Power Authority	Oct. 1, 1993	7.00	7.10	355,000	353,229	253,470	6,264
B. C. Hydro & Power Authority	Oct. 15, 1993	5.25	5.45	214,000	211,737	134,927	2,401
B. C. Hydro & Power Authority	Dec. 15, 1993	5.25	5.45	145,000	143,441	90,987	355
B. C. Hydro & Power Authority	Mar. 1, 1994	5.25	5.47	250,000	246,990	156,000	4,387
B. C. Hydro & Power Authority	Jun. 2, 1994	7.50	7.635	535,000	531,347	394,027	3,298
B. C. Hydro & Power Authority	Jul. 2, 1994	5.25	5.45	390,000	385,604	241,215	10,266
B. C. Hydro & Power Authority	Oct. 1, 1994	7.625	7.72	410,000	407,984	303,605	7,880
B. C. Hydro & Power Authority	Dec. 1, 1994	8.00	8.08	215,000	214,129	162,325	1,461
B. C. Hydro & Power Authority	Dec. 15, 1994	5.25	5.295	150,000	149,619	91,650	367
B. C. Hydro & Power Authority	Dec. 30, 1994	8.00	8.17	202,000	200,255	152,308	86
B. C. Hydro & Power Authority	Mar. 15, 1995	5.25	5.295	290,000	289,209	175,943	4,505
B. C. Hydro & Power Authority	Mar. 31, 1995	8.00	8.14	255,000	253,139	191,633	5,198
B. C. Hydro & Power Authority	Sept. 15, 1995	5.375	5.49	370,000	364,019	223,924	5,885
B. C. Hydro & Power Authority	Dec. 30, 1995	7.54	7.54	325,000	325,000	234,942	134
B. C. Hydro & Power Authority	Mar. 30, 1996	6.90	6.90	325,000	325,000	226,200	5,714
B. C. Hydro & Power Authority	Oct. 1, 1996	7.25	7.25	340,000	340,000	242,760	6,213
B. C. Hydro & Power Authority	Dec. 15, 1996	6.93	6.93	390,000	390,000	267,540	1,259
B. C. Hydro & Power Authority	Jun. 15, 1997	7.38	7.38	300,000	300,000	208,200	1,031

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

SCHEDULE 1 (Page 2 of 4)

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
B. C. Hydro & Power Authority	Nov. 3, 1997	7.76	7.76	525,000	525,000	379,365	6,585
B. C. Hydro & Power Authority	Dec. 15, 1997	7.63	8.57	495,000	460,747	352,836	1,759
B. C. Hydro & Power Authority	Dec. 29, 1997	10.75	10.75	540,000	540,000	478,332	477
B. C. Hydro & Power Authority	Mar. 30, 1998	7.48	7.48	400,000	400,000	280,040	7,623
B. C. Hydro & Power Authority	Jul. 3, 1998	8.00	8.00	335,000	335,000	239,827	13,363
B. C. Hydro & Power Authority	Sept. 1, 1998	8.00	8.00	85,000	85,000	60,750	2,273
B. C. Hydro & Power Authority	Dec. 15, 1998	8.30	8.30	160,000	160,000	117,440	619
B. C. Hydro & Power Authority	Feb. 15, 1999	8.55	8.55	175,000	175,000	131,338	5,698
B. C. Hydro & Power Authority	Mar. 29, 1999	8.70	8.70	115,000	115,000	87,435	2,577
B. C. Hydro & Power Authority	May 15, 1999	9.45	9.45	280,000	280,000	225,904	3,407
B. C. Hydro & Power Authority	Oct. 15, 1999	10.40	10.40	210,000	210,000	180,537	4,667
B. C. Hydro & Power Authority	May 1, 2000	9.875	9.98	60,000	59,576	50,016	990
B. C. Hydro & Power Authority	Sept. 1, 2000	10.50	10.50	326,000	326,000	280,882	11,441
B. C. Hydro & Power Authority	Feb. 17, 2001	10.00	10.15	60,000	59,412	50,094	2,252
B. C. Hydro & Power Authority	Mar. 29, 2001	10.375	10.50	125,000	123,997	106,412	3,340
B. C. Hydro & Power Authority	Aug. 15, 2002	9.25	9.31	751,000	748,171	591,563	26,455
B. C. Hydro & Power Authority	Nov. 1, 2002	9.25	9.35	279,000	276,786	219,601	4,313
B. C. Hydro & Power Authority	Dec. 15, 2002	9.375	9.375	215,000	215,000	171,205	939
B. C. Hydro & Power Authority	Mar. 1, 2003	9.75	9.83	186,000	184,875	152,018	6,062
B. C. Hydro & Power Authority	Jul. 5, 2003	9.75	9.85	351,000	348,353	286,697	16,877
B. C. Hydro & Power Authority	Dec. 1, 2003	10.00	10.06	379,000	377,409	310,287	3,219
B. C. Hydro & Power Authority	Feb. 15, 2004	10.25	10.36	100,000	99,167	83,680	3,903
B. C. Hydro & Power Authority	Jun. 4, 2004	10.00	10.15	324,000	320,249	264,967	2,485
B. C. Hydro & Power Authority	Oct. 3, 2004	10.75	10.80	350,000	348,686	305,515	9,277
B. C. Hydro & Power Authority	Feb. 19, 2005	12.75	12.81	223,000	222,111	223,000	10,516
B. C. Electric Company	Jan. 2, 1988	5.125	5.53	85,000	84,055	66,215	2,184
B. C. Power Commission	Sept. 15, 1992	5.00	8.77	17,000	16,585	10,820	252
B. C. Railway Company	Mar. 30, 1997	7.08	7.08	370,000	370,000	251,748	6,675
B. C. Railway Company	Jul. 15, 1997	7.45	7.45	120,000	120,000	84,420	4,164
B. C. Railway Company	Sept. 1, 1998	8.00	8.00	15,000	15,000	10,802	401

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

SCHEDULE 1 (Page 3 of 4)

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
B. C. Railway Company	Nov. 1, 1998	8.125	8.125	250,000	250,000	181,950	3,395
B. C. Railway Company	Aug. 15, 1999	10.36	10.36	70,000	70,000	60,025	2,762
B. C. Railway Company	Jun. 19, 2000	9.75	9.80	590,000	587,939	484,626	2,049
B. C. Railway Company	Nov. 3, 2000	10.50	10.50	100,000	100,000	86,430	1,697
B. C. Railway Company	Jan. 15, 2001	10.40	10.40	160,000	160,000	137,120	7,750
B. C. Railway Company	Sept. 20, 2001	9.75	9.90	525,000	519,575	429,240	14,445
Pacific Great Eastern Railway	Jul. 2, 1996	7.26	7.26	430,000	430,000	306,461	15,652
B. C. School Districts Capital Financing Authority	Nov. 15, 1983	5.25	5.45	6,000	5,910	5,815	41
B. C. School Districts Capital Financing Authority	Sept. 1, 1983/85	5.375	5.45	42,000	41,748	38,962	756
B. C. School Districts Capital Financing Authority	Dec. 15, 1987	6.875	6.89	260,000	259,826	223,366	833
B. C. School Districts Capital Financing Authority	Nov. 1, 1990	7.91	7.91	375,000	375,000	310,800	4,957
B. C. Regional Hospital Districts Financing Authority	Aug. 1, 1990	8.08	8.08	430,000	430,000	361,587	14,564
B. C. Regional Hospital Districts Financing Authority	Dec. 15, 1993	7.00	7.30	465,000	457,998	342,240	1,516
Balfour Irrigation	Feb. 1, 1983/88	5.50	5.50	17,000	17,000	15,092	392
Cherry Creek Water	Jun. 1, 1983/87	5.25	5.45	7,400	7,245	6,596	32
Chetwynd Hospital District	Jan. 2, 1983/84	5.50	5.50	19,000	19,000	18,549	524
Coldwater Improvement District	Jan. 2, 1983/88	5.50	5.50	22,000	22,000	19,525	606
Covert Irrigation	Feb. 1, 1983/88	5.50	5.50	8,500	8,500	7,536	198
Deep Cove Water	Dec. 1, 1983/89	5.50	5.42	29,000	29,000	24,223	136
District of North Vancouver	Apr. 15, 1983/87	5.50	5.30	38,000	38,000	34,251	446
N. Salt Spring Water	May 1, 1983/88	5.50	5.45	12,000	12,000	10,598	108
Omineca and Nechako Improvement District	Sept. 1, 1983/84	5.50	5.50	19,000	19,000	18,008	349
Scotty Creek Irrigation	Jul. 2, 1983/88	5.50	5.45	21,000	21,000	18,246	579
Todd Hill Irrigation	Jun. 1, 1998	7.84	7.84	46,000	46,000	32,941	306

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

SCHEDULE 1 (Page 4 of 4)

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Province of Nova Scotia Guaranty							
Nova Scotia Power	Jul. 21, 2002	9.25	9.51	19,000	18,657	15,029	790
Province of Ontario Guaranty							
Ontario Hydro	Apr. 15, 1988	6.00	8.85	500,000	452,387	410,500	6,411
Ontario Hydro	Sept. 18, 1992	7.00	9.07	280,000	249,909	210,700	5,638
Ontario Hydro	May 18, 2001	10.00	9.50	292,000	292,000	247,032	3,520
Ontario Hydro	Mar. 3, 2002	17.00	17.02	120,000	119,856	150,000	6,707
Ontario Hydro	Oct. 5, 2003	9.50	9.37	152,000	152,000	125,096	3,481
Ontario Hydro	Jan. 6, 2004	9.25	9.25	613,000	613,000	492,546	27,808
Province of Quebec	Jun. 1, 1991	6.00	16.30	260,000	143,847	186,940	1,325
Province of Saskatchewan	Oct. 2, 1987	9.25	9.30	358,000	357,490	338,310	8,256
Province of Saskatchewan	Feb. 1, 2002	9.00	9.17	10,000	9,863	7,890	377
				$ 22,171,900	$ 21,858,379	$ 17,023,216	$ 408,729
					(EXHIBIT A)		
1981 Comparisons				$ 22,643,600	$ 22,422,163	$ 13,292,453	$ 418,999
					(EXHIBIT A)		

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Directors, Workers' Compensation Board, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Workers' Compensation Board Superannuation Fund as at 31 March 1983 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 March 1983 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
29 June 1983

EXHIBIT A

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Cash	$ 1,372,868	$ 435,278
Contributions receivable	-	407
Accrued interest on investments	1,886,615	986,665
Investments (Note 2(b))		
Short-term	5,575,000	2,200,000
Long-term (Note 3 and Schedule 1)	35,777,925	32,269,986
	$ 44,612,408	$ 35,892,336
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	$ 10,130	$ -
FUND BALANCE (Exhibit B) (Note 4)		
Basic account	43,617,348	35,892,336
Inflation adjustment account	984,930	-
	44,602,278	35,892,336
	$ 44,612,408	$ 35,892,336

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Acting Superannuation Commissioner, Trustee

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
FUND BALANCE INCREASED BY:		
Contributions:		
Member and employee:		
Regular	$ 2,472,244	$ 2,103,367
Cost of living supplements	242,273	203,817
Inflation adjustment	226,894	-
Voluntary	8,071	9,986
	2,949,482	2,317,170
Employer:		
Regular	2,472,244	2,103,367
Cost of living supplements	242,273	203,817
Inflation adjustment	226,894	-
Additional Board contributions	453,788	-
	3,395,199	2,307,184
Transfers from other funds	114,943	70,939
Income from investments	4,587,362	3,424,327
	11,046,986	8,119,620
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	1,311,192	1,106,573
Cost of living supplements (Note 4)	655,587	571,062
Refunds	370,265	541,137
	2,337,044	2,218,772
NET INCREASE IN FUND BALANCE	8,709,942	5,900,848
FUND BALANCE AT BEGINNING OF YEAR	35,892,336	29,991,488
FUND BALANCE AT END OF YEAR (Exhibit A)	$ 44,602,278	$ 35,892,336

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

1. DESCRIPTION OF THE WORKERS' COMPENSATION BOARD SUPERANNUATION PLAN

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions. The plan is open to all eligible employees and Board members of the Workers' Compensation Board.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at March 31, 1983 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. While the statements have been prepared on a full accrual basis, no provision has been made for future benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada, a Province or municipal authorities and deposits with chartered banks and other approved financial institutions purchased with terms in excess of one year. These investments are carried at amortized cost, with premiums and discounts on bonds being amortized on a straight line basis over the terms of the bonds. In 1982 and prior years, premiums on bonds were written off in the year of acquisition. The effects of this change in the method of adjusting the cost of bonds is not significant to these financial statements.

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Short-term investments consist of term deposits in approved financial institutions. They are carried at cost.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows -

	1983 $	1982 $
Book Value	35,777,925	32,269,986
Par Value	37,317,200	33,936,200
Market Value	33,875,896	24,281,181

For more details see Schedule 1.

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1983, since it is generally expected that Fund investments will be held to maturity.

4. FUND BALANCE

The Fund Balance is made up of a Basic Account and an Inflation Adjustment Account. Payment of supplementary allowances, adjusted quarterly in relation to the cost of living index, commenced July 1, 1975. The last quarterly increase was granted January 1, 1983. Effective January 1, 1984, allowances will be adjusted each January 1st in relation to the annual increase in the consumer price index as at each previous September 30th. The increases may be limited by the availability of funds in the Inflation Adjustment Account to provide their capitalized value. The Inflation Adjustment Account was created October 1, 1982 and includes contributions by employees and the employer each at the rate of 1% of salary, the interest income earned therefrom, and interest income on funds attributed to the payment of pensions in excess of the rate assumed by the actuary, less refunds to former contributors. The Basic Account consists of all other assets of the Fund. The former cost of living supplement contributions were increased from 1/2% to 1% of salary effective April 1, 1982 and discontinued September 30, 1982.

5. ACTUARIAL VALUATION

According to the Workers' Compensation Board Superannuation Plan Regulations, an actuarial valuation of the assets and liabilities of the Plan is required to be made by an Actuary from time to time at intervals of not more than three years. The most recent valuation was carried out as at September 30, 1982. This valuation indicated an unfunded liability of approximately $24,361,000. This represents a decrease of $11,987,000 since the previous valuation as at March 31, 1981. Among the factors contributing to this net decrease in the unfunded liability were amendments to the pension plan that discontinued automatic future pension indexing and a change in the method of valuing assets - reducing the unfunded liability by $22,657,000 and $6,436,000 respectively - and a change in the method of valuing future pension liabilities by use of

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1983

5. ACTUARIAL VALUATION (Continued)

the "entry age normal" actuarial method instead of the "unit credit" method - increasing the liability by $4,823,000.

The key actuarial assumptions made in the valuation are as follows -

Salary growth - 5-1/2% per annum
Interest on fund assets - 6-1/2% per annum
Mortality - active employees - 1971 Group Annuity Mortality table reduced to 85% for males
- other retired - Progressive Annuity table without rating for males and rated down two years for females
Withdrawal - Graduated select, and ultimate experience using a three year select period
Retirement - Graduated observed experience
Retirement age - 55 - 65

6. COMPARATIVE FIGURES

Certain 1982 comparative figures on the statements of financial position and changes in fund balance have been reclassified to conform with the financial statement presentation adopted in 1983. These changes have had no effect on the fund balance or net increase in fund balance for 1982.

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

SCHEDULE 1 (Page 1 of 4)

LONG-TERM INVESTMENTS HELD AS AT MARCH 31, 1983

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Government of Canada	Sep. 1, 1983	4.500	4.764	$ 212,000	$ 211,865	$ 190,800	$ 784
Government of Canada Guaranty							
Canadian National Railway	Jan. 1, 1985	5.750	5.864	50,000	49,948	46,600	701
Canadian National Railway	Oct. 1, 1987	5.000	5.138	150,000	149,464	125,625	3,719
Province of B. C. Guaranty							
British Columbia Electric Co. Ltd.	Aug. 1, 1986	4.250	5.504	60,000	56,628	50,820	405
British Columbia Electric Co. Ltd.	Aug. 1, 1986	4.750	5.325	175,000	172,982	149,536	1,321
British Columbia Electric Co. Ltd.	Aug. 1, 1986	5.000	7.185	695,000	660,366	594,225	5,522
British Columbia Electric Co. Ltd.	Aug. 1, 1986	5.500	7.288	979,000	934,344	850,751	8,556
British Columbia Electric Co. Ltd.	Jan. 2, 1988	5.125	5.548	250,000	247,071	198,750	3,089
British Columbia Electric Co. Ltd.	Mar. 1, 1989	5.500	6.303	125,000	121,605	96,375	565
British Columbia Electric Co. Ltd.	Apr. 1, 1990	6.500	7.700	266,000	253,077	208,677	8,574
British Columbia Electric Co. Ltd.	May 1, 1991	5.750	7.344	318,500	295,350	230,594	7,526
British Columbia Hydro & Power Authority	Apr. 18, 1991	5.750	8.067	1,563,700	1,403,290	1,116,482	40,399
British Columbia Hydro & Power Authority	Dec. 1, 1991	6.250	8.000	596,000	544,951	433,888	12,247
British Columbia Hydro & Power Authority	May 15, 1999	9.450	9.448	342,000	342,000	269,291	12,042
British Columbia Hydro & Power Authority	Jan. 2, 2000	10.000	10.864	1,250,000	1,167,963	1,028,750	30,137
British Columbia Hydro & Power Authority	Mar. 29, 2001	10.375	10.249	400,000	398,485	337,200	227
British Columbia Hydro & Power Authority	Apr. 14, 2006	14.500	16.288	3,750,000	3,314,177	4,106,250	250,274
British Columbia Hydro & Power Authority	Jan. 15, 2011	13.500	14.319	1,400,000	1,327,680	1,446,200	38,836
British Columbia Power Commission	Sep. 15, 1992	5.000	7.102	521,000	467,492	357,927	1,142
British Columbia Railway Company	Jan. 15, 2001	10.400	10.388	150,000	150,000	131,475	3,205
Pacific Great Eastern Railway	Dec. 15, 1987	4.750	5.288	285,000	279,479	233,814	3,931
Pacific Great Eastern Railway	Jun. 1, 1991	5.750	7.921	284,000	256,322	208,002	5,369
Pacific Great Eastern Railway	Sep. 1, 1991	5.750	9.000	50,000	43,862	36,365	236
Pacific Great Eastern Railway	Apr. 15, 1992	6.000	7.825	961,000	876,003	701,050	26,381
Gr. Vancouver Water District	Dec. 1, 1985	5.250	5.546	50,000	49,781	43,230	863
Gr. Vancouver Water District	Dec. 1, 1986	5.250	5.546	50,000	49,705	41,170	863
Gr. Vancouver Sewerage & Drainage Dist.	Apr. 1, 1986	5.500	5.547	120,000	119,910	102,816	3,273
City of Cranbrook	May 1, 1983-86	5.750	6.250	13,000	12,938	11,890	307

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

SCHEDULE 1 (Page 2 of 4)

LONG-TERM INVESTMENTS HELD AS AT MARCH 31, 1983

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Municipal Finance Authority of B. C.	Jun. 30, 1987	16.750	16.726	500,000	500,000	589,700	20,880
Municipal Finance Authority of B. C.	Jun. 1, 1989	8.125	9.905	20,000	18,785	16,914	534
Municipal Finance Authority of B. C.	Jun. 1, 1990	8.125	9.910	20,000	18,639	16,588	534
Municipal Finance Authority of B. C.	Jun. 1, 1991	8.125	9.912	20,000	18,505	16,162	534
Municipal Finance Authority of B. C.	Jun. 1, 1993	8.125	9.916	20,000	18,267	15,366	534
Municipal Finance Authority of B. C.	Jun. 1, 1997	9.875	9.911	525,000	525,000	432,863	17,045
Municipal Finance Authority of B. C.	Dec. 1, 1997	9.500	9.555	200,000	199,267	159,480	6,247
Municipal Finance Authority of B. C.	Dec. 6, 1999	12.250	12.246	1,000,000	1,000,000	965,300	38,596
B. C. School District Capital Financing Authority	Nov. 1, 1986	6.250	7.891	1,380,000	1,326,092	1,162,926	35,445
Municipals							
City of Vancouver	Dec. 16, 1994	10.000	10.297	100,000	98,542	87,550	2,877
Gr. Vancouver Water District	Jun. 15, 1983-88	5.250	5.620	59,000	58,622	50,792	900
Province of Manitoba	Dec. 5, 1999	10.000	10.165	100,000	99,000	89,600	3,178
Province of New Brunswick Guaranty							
New Brunswick Electric	Feb. 8, 1993	11.750	12.100	500,000	490,167	496,250	8,209
New Brunswick Electric	Dec. 21, 2003	10.250	10.418	300,000	296,268	247,500	8,425
Province of Newfoundland	May 15, 1995	10.375	10.525	250,000	248,036	213,750	9,664
Province of Newfoundland	Dec. 15, 1995	10.750	11.181	225,000	220,131	197,550	7,024
Province of Newfoundland	Jun. 29, 1997	10.750	10.777	150,000	149,746	130,425	4,064
Province of Newfoundland Guaranty							
Newfoundland & Labrador Hydro	Oct. 15, 2001	10.250	10.390	1,200,000	1,197,540	984,600	56,277
Newfoundland & Labrador Hydro	May 9, 2002	10.000	12.175	1,125,000	978,593	901,687	43,767
Newfoundland & Labrador Hydro	Sept. 28, 2002	10.000	10.081	350,000	347,961	280,175	288
Province of Nova Scotia Guaranty							
Nova Scotia Municipal Financing Corp.	Jul. 2, 1998	12.000	12.150	140,000	138,707	132,944	4,050

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

SCHEDULE 1 (Page 3 of 4)

LONG-TERM INVESTMENTS HELD AS AT MARCH 31, 1983

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Nova Scotia Municipal Financing Corp.	Jul. 2, 1999	12.000	12.150	140,000	138,683	132,804	4,050
Nova Scotia Municipal Financing Corp.	Jul. 2, 2000	12.000	12.150	140,000	138,648	132,664	4,050
Nova Scotia Power Commission	Mar. 1, 2001	10.000	10.462	225,000	218,349	184,387	1,849
Nova Scotia Power Commission	Feb. 22, 2002	9.250	9.743	400,000	385,970	309,800	3,751
Nova Scotia Power Commission	Jan. 10, 2003	9.375	9.649	1,100,000	1,061,437	855,800	22,603
Province of Ontario Guaranty							
Hydro Electric Power Comm. of Ontario	Jun. 14, 1999	9.750	10.321	62,000	59,989	51,739	1,772
Hydro Electric Power Comm. of Ontario	Aug. 15, 1999	10.250	10.341	100,000	99,425	85,650	1,236
Ontario Hydro	Mar. 3, 2002	17.000	16.998	1,000,000	1,000,000	1,250,000	13,041
Ontario Hydro	Apr. 21, 2006	14.250	14.802	400,000	386,660	440,000	25,142
Ontario Hydro	Mar. 25, 2010	13.375	13.372	600,000	600,000	621,000	1,319
Ontario Hydro	May 14, 2010	13.250	13.364	900,000	890,704	925,200	44,760
Province of Prince Edward Island	Feb. 16, 2001	10.750	10.807	275,000	274,019	235,675	3,483
Province of Prince Edward Island	Jul. 4, 2002	9.500	9.712	200,000	196,920	155,400	4,477
Province of Prince Edward Island	Dec. 1, 2003	10.250	10.304	250,000	248,967	204,000	8,425
Province of Quebec	Sep. 4, 1999	10.750	10.767	1,475,000	1,474,084	1,273,662	11,729
Province of Quebec Guaranty							
Quebec Hydro	May 15, 2003	10.250	10.290	250,000	249,229	204,250	9,548
Quebec Hydro	Jul. 5, 2003	10.000	10.065	750,000	746,313	598,675	17,466
Quebec Hydro	Mar. 27, 2004	10.750	10.750	500,000	500,000	428,750	589
Quebec Hydro	Oct. 15, 2004	11.000	11.981	1,200,000	1,121,848	1,029,000	60,395
Quebec Hydro	Sep. 30, 2005	13.250	13.445	1,050,000	1,030,074	1,050,000	381
Term Deposits							
Canadian Commercial Bank	Jun. 21, 1985	13.000	12.984	2,000,000	2,000,000	2,066,400	71,233
Compensation Employees Credit Union	Jul. 17, 1984	10.500	10.499	150,000	150,000	149,070	11,090
Compensation Employees Credit Union	Jan. 11, 1985	11.600	11.599	150,000	150,000	149,580	3,766
Compensation Employees Credit Union	May 16, 1985	11.500	11.499	100,000	100,000	99,510	10,051

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

SCHEDULE 1 (Page 4 of 4)

LONG-TERM INVESTMENTS HELD AS AT MARCH 31, 1983

Description	Maturity	Coupon Per Cent	Yield Per Cent	Par Value	Book Value	Market Value	Accrued Interest
Crown Trust	Dec. 30, 1983	12.250	12.250	150,000	150,000	152,055	5,639
First National Bank of Chicago	May 1, 1986	15.750	15.653	500,000	500,000	553,750	45,524
				$ 37,317,200	$ 35,777,925	$ 33,875,898	$ 1,126,935
					(EXHIBIT A)		
1982 Comparisons				$ 33,936,200	$ 32,269,986	$ 24,281,181	$ 966,376
					(EXHIBIT A)		

POOR

QUALITY

ORIGINAL